

IMG TECHNOLOGIES PRIVATE LIMITED
Standalone Financial Statements for period 01/04/2019 to 31/03/2020

[700300] Disclosure of general information about company

Unless otherwise specified, all monetary values are in Millions of INR

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Name of company	IMG TECHNOLOGIES PRIVATE LIMITED	
Corporate identity number	U74140DL2015PTC279229	
Permanent account number of entity	AAACZ8318D	
Address of registered office of company	Level 3, Vasant Square Mall,, Pocket V, Sector B, Vasant Kunj, New Delhi, South Delhi, Delhi, 110070, India,	
Type of industry	Commercial and Industrial	
Registration date	20/04/2015	
Category/sub-category of company	Company limited by Shares/ Non-govt company	
Whether company is listed company	No	
Date of board meeting when final accounts were approved	20/10/2020	
Period covered by financial statements	01/04/2019 To 31/03/2020	01/04/2018 To 31/03/2019
Date of start of reporting period	01/04/2019	01/04/2018
Date of end of reporting period	31/03/2020	31/03/2019
Nature of report standalone consolidated	Standalone	
Content of report	Financial Statements	
Description of presentation currency	INR	
Level of rounding used in financial statements	Millions	
Type of cash flow statement	Indirect Method	
Whether company is maintaining books of account and other relevant books and papers in electronic form	No	

Disclosure of principal product or services [Table]

..(1)

Unless otherwise specified, all monetary values are in Millions of INR

Types of principal product or services [Axis]	Product1
	01/04/2019 to 31/03/2020
Disclosure of general information about company [Abstract]	
Disclosure of principal product or services [Abstract]	
Disclosure of principal product or services [LineItems]	
Product or service category (ITC 4 digit) code	9985
Description of product or service category	SUPPORT SERVICES
Turnover of product or service category	386.62
Highest turnover contributing product or service (ITC 8 digit) code	99859910
Description of product or service	Other Information Services
Turnover of highest contributing product or service	386.62

[700600] Disclosures - Directors report**Particulars of holding, subsidiary and associate companies [Table]**

..(1)

Unless otherwise specified, all monetary values are in Millions of INR

Particulars of companies [Axis]	1	2
	01/04/2019 to 31/03/2020	01/04/2019 to 31/03/2020
Particulars of holding, subsidiary and associate companies [Abstract]		
Particulars of holding, subsidiary and associate companies [LineItems]		
Name of company	DELHI MEDIART PRIVATE LIMITED	LFS HEALTHCARE PRIVATE LIMITED
Address of company	B-23, G. T. KARNAL ROAD, INDUSTRIAL AREA, DELHI, North West, Delhi, 110033, India,	5th Floor, Tower- B, The Presidency Building,, 46/4, Mehrauli Gurgaon Road, Sector 14, Gurgaon, Gurgaon, Haryana, 122001, India,
Country of incorporation of company	INDIA	INDIA
CIN of company	U24290DL2016PTC302634	U85100HR2015PTC057368
Percentage of shares held	100.00%	100.00%
Applicable section	2(87)(ii)	2(87)(ii)

Details of directors signing board report [Table]

..(1)

Unless otherwise specified, all monetary values are in Millions of INR

Directors signing board report [Axis]	1	2
	01/04/2019 to 31/03/2020	01/04/2019 to 31/03/2020
Details of signatories of board report [Abstract]		
Details of directors signing board report [LineItems]		
Name of director signing board report [Abstract]		
First name of director	PRASHANT	GAURAV
Last name of director	TANDON	AGARWAL
Designation of director	DIRECTOR	DIRECTOR
Director identification number of director	02887793	07497713
Date of signing board report	20/10/2020	20/10/2020

Details of material contracts/arrangements/transactions at arm's length basis [Table]

..(1)

Unless otherwise specified, all monetary values are in Millions of INR

Material contracts/arrangements/transactions at arm's length basis [Axis]	RP1	RP2	RP3	RP4
	01/04/2019 to 31/03/2020	01/04/2019 to 31/03/2020	01/04/2019 to 31/03/2020	01/04/2019 to 31/03/2020
Details of material contracts/arrangements/transactions at arm's length basis [Abstract]				
Details of material contracts/arrangements/transactions at arm's length basis [LineItems]				
Name of related party	Prashant Tandon	Gaurav Agarwal	LFS Healthcare Private Limited	LFS Healthcare Private Limited
Nature of related party relationship	Director or his relative	Director or his relative	Subsidiary company	Subsidiary company
Description of nature of material contracts/arrangements/transactions with related party	Remuneration	Remuneration	Marketplace Business	Business Promotion Expense
Duration of material contracts/arrangements/transactions with related party	NA	NA	01-09-2015	NA
Dates of approval of material contracts/arrangements/transactions with related party by board			28/07/2017	
Amount paid as advances if any for material contracts/arrangements/transactions with related party	0	0	0	0

Details of material contracts/arrangements/transactions at arm's length basis [Table]

..(2)

Unless otherwise specified, all monetary values are in Millions of INR

Material contracts/arrangements/transactions at arm's length basis [Axis]	RP5	RP6	RP7
	01/04/2019 to 31/03/2020	01/04/2019 to 31/03/2020	01/04/2019 to 31/03/2020
Details of material contracts/arrangements/transactions at arm's length basis [Abstract]			
Details of material contracts/arrangements/transactions at arm's length basis [LineItems]			
Name of related party	LFS Healthcare Private Limited	LFS Healthcare Private Limited	Delhi Mediart Private Limited
Nature of related party relationship	Subsidiary company	Subsidiary company	Subsidiary company
Description of nature of material contracts/arrangements/transactions with related party	Trademark Income	Other operating income	Royalty Charges
Duration of material contracts/arrangements/transactions with related party	15-06-2018	NA	01-08-2018
Dates of approval of material contracts/arrangements/transactions with related party by board	25/07/2018		25/07/2018
Amount paid as advances if any for material contracts/arrangements/transactions with related party	0	0	0

Details of principal business activities contributing 10% or more of total turnover of company [Table]

..(1)

Unless otherwise specified, all monetary values are in Millions of INR

Principal business activities of company [Axis]	Product/service 1 [Member]	Product/service 2 [Member]	Product/service 3 [Member]
	01/04/2019 to 31/03/2020	01/04/2019 to 31/03/2020	01/04/2019 to 31/03/2020
Details of principal business activities contributing 10% or more of total turnover of company [Abstract]			
Details of principal business activities contributing 10% or more of total turnover of company [LineItems]			
Name of main product/service	Facilitation fees	Advertisement Services	Other Operating Services
Description of main product/service	Facilitation fees	Advertisement Services	Other Operating Services
NIC code of product/service	J63-63999	J63-63999	J63-63999
Percentage to total turnover of company	63.83%	12.88%	12.91%

Unless otherwise specified, all monetary values are in Millions of INR

	01/04/2019 to 31/03/2020
Disclosure in board of directors report explanatory [TextBlock]	Textual information (1) [See below]
Description of state of companies affair	Refer to Disclosure in board of directors report explanatory statement [Text Block]
Disclosure relating to amounts if any which is proposed to carry to any reserves	The Company has transferred INR 1469.43 Million to securities premium account during the year. Please refer Note 13 of the Financial Statement.
Disclosures relating to amount recommended to be paid as dividend	No dividend has been declared for the current financial year.
Details regarding energy conservation	Refer to Disclosure in board of directors report explanatory statement [Text Block]
Details regarding technology absorption	Refer to Disclosure in board of directors report explanatory statement [Text Block]
Details regarding foreign exchange earnings and outgo	Refer to Disclosure in board of directors report explanatory statement [Text Block]
Disclosures in director's responsibility statement	Refer to Disclosure in board of directors report explanatory statement [Text Block]
Details of material changes and commitment occurred during period affecting financial position of company	Refer to Disclosure in board of directors report explanatory statement [Text Block]
Particulars of loans guarantee investment under section 186 [TextBlock]	Textual information (2) [See below]
Particulars of contracts/arrangements with related parties under section 188(1) [TextBlock]	Textual information (3) [See below]
Details of contracts/arrangements/transactions not at arm's length basis [Abstract]	
Whether there are contracts/arrangements/transactions not at arm's length basis	No
Details of contracts/arrangements/transactions not at arm's length basis [LineItems]	
Name of related party	
Nature of related party relationship	
Details of material contracts/arrangements/transactions at arm's length basis [Abstract]	
Whether there are material contracts/arrangements/transactions at arm's length basis	Yes
Details of material contracts/arrangements/transactions at arm's length basis [LineItems]	
Name of related party	
Nature of related party relationship	
Description of nature of material contracts/arrangements/transactions with related party	
Duration of material contracts/arrangements/transactions with related party	
Dates of approval of material contracts/arrangements/transactions with related party by board	
Amount paid as advances if any for material contracts/arrangements/transactions with related party	
Disclosure of extract of annual return as provided under section 92(3) [TextBlock]	Textual information (4) [See below]
Details of principal business activities contributing 10% or more of total turnover of company [Abstract]	
Details of principal business activities contributing 10% or more of total turnover of company [LineItems]	

Name of main product/service	
Description of main product/service	
NIC code of product/service	
Percentage to total turnover of company	
Particulars of holding, subsidiary and associate companies [Abstract]	
Particulars of holding, subsidiary and associate companies [LineItems]	
Name of company	IMG TECHNOLOGIES PRIVATE LIMITED
Address of company	
Country of incorporation of company	
CIN of company	
Percentage of shares held	
Applicable section	
Details of shareholding pattern of top 10 shareholders [Abstract]	
Details of shareholding pattern of top 10 shareholders [LineItems]	
Name of shareholder	
Disclosure of statement on declaration given by independent directors under section 149(6) [TextBlock]	Refer to Director's Report
Disclosure for companies covered under section 178(1) on directors appointment and remuneration including other matters provided under section 178(3) [TextBlock]	Refer to Director's Report
Disclosure of statement on development and implementation of risk management policy [TextBlock]	Textual information (5) [See below]
Details on policy development and implementation by company on corporate social responsibility initiatives taken during year [TextBlock]	Refer to Director's Report
Disclosure as per rule 8(5) of companies accounts rules 2014 [TextBlock]	
Disclosure of financial summary or highlights [TextBlock]	Textual information (6) [See below]
Disclosure of change in nature of business [TextBlock]	No Change
Details of directors or key managerial personnels who were appointed or have resigned during year [TextBlock]	Refer to Director's Report
Disclosure of companies which have become or ceased to be its subsidiaries, joint ventures or associate companies during year [TextBlock]	Textual information (7) [See below]
Details relating to deposits covered under chapter v of companies act [TextBlock]	Textual information (8) [See below]
Details of deposits which are not in compliance with requirements of chapter v of act [TextBlock]	Textual information (9) [See below]
Details of significant and material orders passed by regulators or courts or tribunals impacting going concern status and company's operations in future [TextBlock]	Refer to Director's Report
Details regarding adequacy of internal financial controls with reference to financial statements [TextBlock]	Refer to Director's Report
Disclosure of appointment and remuneration of director or managerial personnel if any, in the financial year [TextBlock]	Refer to Director's Report
Details of remuneration of director or managerial personnel [Abstract]	
Details of remuneration of director or managerial personnel [Line items]	
Director identification number of director	
Number of meetings of board	11
Details of signatories of board report [Abstract]	
Details of directors signing board report [LineItems]	
Name of director signing board report [Abstract]	
First name of director	
Last name of director	
Designation of director	
Director identification number of director	

Date of signing board report	
------------------------------	--

Textual information (1)

Disclosure in board of directors report explanatory [Text Block]

DIRECTORS' REPORT

Dear Members,

Your Board of Directors (the "Board") with great pleasure present the 5th annual report of IMG Technologies Private Limited (the "Company") and its audited financial statements which comprises of the balance sheet as at March 31, 2020, the statement of profit and loss and cash flow statement for the period then ended, and a summary of significant accounting policies and other explanatory information for the year ending 31st March, 2020 (herein referred to as "Financial Statement"), together with the auditors' report. The period ended as on March 31, 2020 is herein referred to as "Review Period".

FINANCIAL RESULTS[1]

The Company's financial performance, for the year ended 31st March, 2020 is summarized below:

(All amounts are in INR million)

Particulars	Year ended on March 31, 2020	Year ended on March 31, 2019
Revenue from Contracts with customers	386.62	132.72
Other Income	83.49	60.74
Finance Income	22.85	0.77
Total Income	492.96	194.23
Fulfilment expenses	471.21	252.20
Business promotional expenses	336.37	98.42
Advertisement and publicity expenses	766.73	344.56
Technology and content expenses	141.72	102.30
Employee Benefit Expenses	973.81	1071.1
Depreciation and Amortisation Expenses	56.22	52.64
Other Expenses	223.52	186.27

Net loss on remeasurement of financial liability designated at FVTPL	489.52	917.07
Finance Costs	21.37	22.45
Total Expenses	3480.47	3047.02
Profit/(Loss) Before Tax	(2987.53)	(2852.81)
Current Tax	-	-
Net Profit/(Loss) After Tax	(2987.53)	(2852.81)

[1] This being the first year of adoption of Ind AS, the figures of the previous year have been restated to reflect the adjustment required under the new accounting standard.

FINANCIAL PERFORMANCE

During the Review Period, the total revenue of the Company from operations is INR 386.62 Million which is bifurcated as follows:

(All amounts are in INR million)

Division	Revenue for year ended on March 31, 2020	Revenue for year ended on March 31, 2019
Facilitation Fees	246.78	81.54
Other operating revenue i.e. Advertisement services, shipping services, e-consultancy etc.	139.84	51.18
Total	386.62	132.72

The net loss after tax stood at INR 2,987.53 Million.

BRIEF OF BUSINESS

The Company was incorporated on April 20, 2015 as a private limited company under Companies Act 2013, in India. The Company owns and operates under the brand name "1MG", which is a hyper-local market place that aims at connecting local buyers and local sellers by enabling discovery of local merchants, product, inventory and pricing information. The Company is engaged in the business of providing technology enabled healthcare services such as health information services and lead generation for healthcare services.

There has been no change in the business of the Company during the financial year ended 31st March, 2020.

The Company operates under the following major three business vertical heads:

Pharmaceuticals

Labs

Doctors

CAPITAL STRUCTURE

As at 31st March, 2020, the authorised share capital of the Company was Rs. 342,281,335/- (Rupees Thirty Four Crore Twenty Two Lakh Eighty One Thousand Three Hundred Thirty Five Only) divided as follows.

26,21,59,642 (Twenty-Six Crore Twenty-One Lakh Fifty-Nine Thousand Six Hundred Forty-Two) Equity Shares of face value of Re. 1/- (Rupee One only) each; 100 (One Hundred) Series A Equity Shares ("Series A Equity Shares") of Re. 1/- (Rupee One only) each; 100 (One Hundred) Series B Equity Shares ("Series B Equity Shares") of Re. 1/- (Rupee One only) each; 17,584,200 (One Crore Seventy Five Lakhs Eighty Four Thousand Two Hundred) Series B Compulsorily Convertible Preference Shares ("Series B CCPS") of Re. 1/- (Rupee One only) each; 53,058 (Fifty-Three Thousand Fifty-Eight) Class1 Compulsorily Convertible Preference Shares ("Class1 CCPS") of Rs. 715.9673/- (Rupees Seven Hundred and Fifteen point Nine Six Seven Three only) each; 69,550 (Sixty-Nine Thousand Five Hundred Fifty) Class2 Compulsorily Convertible Preference Shares ("Class2 CCPS") of Rs. 10/- (Rupees Ten only) each; 39,540 (Thirty-Nine Thousand Five Hundred Forty) Class3 Compulsorily Convertible Preference Shares ("Class 3 CCPS") of Rs. 100/- (Rupees Hundred only) each; 52,500 (Fifty-Two Thousand Five Hundred) Class 4 Compulsorily Convertible Preference Shares ("Class 4 CCPS") of Rs.100/- (Rupees Hundred only) each; 1,25,000 (One Lakh Twenty Five Thousand) Class 4A Compulsorily Convertible Preference Shares ("Class 4A CCPS") of Rs.100/- (Rupees Hundred only) each; and 21,500 (Twenty One Thousand Five Hundred) Class 5 Compulsorily Convertible Preference Shares ("Class 5 CCPS") of Rs.100/- (Rupees Hundred only) each

Following are the changes occurred during the Review Period.

S. No.	Date of Change	Type of Change	Authorised Share Capital (Before) in Rs.	Authorised Share Capital (After) in Rs.
1.	January 18, 2020	Reclassification of 21,50,000 Series B Compulsorily Convertible Preference Shares of Re. 1 each to 21,500 Class 5 Compulsorily Convertible Preference Shares of Rs.100 each	342,281,335	342,281,335

As at 31st March, 2020, the paid up share capital of the Company is Rs. 61,286,317/- (Rupees Six Crore Twelve Lakhs Eighty Six Thousand Three Hundred Seventeen only) divided as follows:

56,536 (Fifty-Six Thousand Five Hundred and Thirty-Six) Equity Shares of face value of Re. 1/- (Rupee One only) each; 20 (Twenty) Series A Equity Shares ("Series A Equity Shares") of Re. 1/- (Rupee One only) each; 78 (Seventy Eight) Series B Equity Shares ("Series B Equity Shares") of Re. 1/- (Rupee One only) each; 53,058 (Fifty-Three Thousand Fifty-Eight) Class1 Compulsorily Convertible Preference Shares ("Class1 CCPS") of Rs. 715.9673/- (Rupees Seven Hundred and Fifteen point Nine Six Seven Three only) each; 69,549 (Sixty-Nine Thousand Five Hundred Forty Nine) Class2 Compulsorily Convertible Preference Shares ("Class2 CCPS") of Rs. 10/- (Rupees Ten only) each; 39,536 (Thirty-Nine Thousand Five Hundred Thirty Six) Class3 Compulsorily Convertible Preference Shares ("Class 3 CCPS") of Rs. 100/- (Rupees

Hundred only) each;51,623 (Fifty-One Thousand Six Hundred Twenty Three) Class 4 Compulsorily Convertible Preference Shares ("Class 4

CCPS") of Rs.100/- (Rupees Hundred only) each; and 113,676 (One Lakh Thirteen Thousand Six hundred and Seventy Six) Class 4A Compulsorily Convertible Preference Shares ("Class 4A CCPS") of Rs.100/- (Rupees Hundred only) each. 20,629 (Twenty Thousand Six Hundred and Twenty Nine) Class 5 Compulsorily Convertible Preference Shares ("Class 5 CCPS") of Rs.100/- (Rupees Hundred only) each.

Following are the changes occurred during the Review Period.

S. No.	Date of Change	Type of Change	Issued Share Capital (Before) in Rs.	Issued Share Capital (After) in Rs.
1.	April 23, 2019	Allotment of 1,549 Class 4A CCPS at face value of Rs. 100 each and premium of Rs. 34,317.87/- each	57,004,517	57,159,417
2.	June 28, 2019	Allotment of 20,640 Class 4A CCPS at face value of Rs. 100 each and premium of Rs. 34,317.87/- each	57,159,417	59,223,417
3.	January 24, 2020	Allotment of 20,629 Class 5 CCPS at face value of Rs. 100 each and premium of Rs. 34,317.87/- each	59,223,417	61,286,317

During the year under review, the Company has obtained ISIN number and Karvy Fintech Private Limited has been appointed as the Registrar and Transfer Agent for the Company.

RESERVES

The Company has transferred INR 1469.43 Million to securities premium account during the year. Please refer Note 13 of the Financial Statement.

DIVIDEND

No dividend has been declared for the current financial year.

DETAILS OF DIRECTORS AND KEY MANAGERIAL PERSONNEL AND CHANGES THEREIN

During the Review Period no directors and key managerial personnel were appointed or resigned as per the provisions of Section 149, 152 and 203 read with schedule IV and all other applicable provisions of the Companies Act, 2013;

Directors and key managerial personnel as on date:

S. No.	DIN/PAN	Full Name	Designation	Appointment Date
1	02887793	Prashant Tandon	Director	20/04/2015
2	07497713	Gaurav Agarwal	Director	27/04/2016
3	00272372	Badri Bahukutumbi Pillapakkam	Nominee Director	27/04/2016
4	03567739	Shailesh Lakhani	Nominee Director	27/04/2016

5	07113546	Matthew John Kinsella	Nominee Director	25/05/2016
6	08306322	Vanessa Cynthia Frey	Nominee Director	19/12/2018
7	08314928	Matthias Josef Fehr	Nominee Director	30/01/2019
8	AWWPM7591E	Vandana Mehrotra	Company Secretary	14/03/2016

MEETINGS OF THE BOARD OF DIRECTORS

During the year under review, your Board met 11 (Eleven) times as per details below. The intervening gap between any two meetings was within the prescribed period as per the Companies Act, 2013

NUMBER OF MEETINGS OF THE BOARD OF DIRECTORS

S.no	Date of meeting held	No. of Directors attended
1.	April 23, 2019	7
2.	May 08, 2019	7
3.	June 18, 2019	7
4.	June 28, 2019	7
5.	July 16, 2019	7
6.	August 21, 2019	7
7.	August 28, 2019	7
8.	October 21, 2019	6
9.	January 17, 2020	5
10.	January 24, 2020	5
11.	January 28, 2020	5

MANAGERIAL REMUNERATION

The details of remuneration paid to key managerial personnel's as required pursuant to Rule 5(2) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 are furnished as part of Annexure III to the Directors Report.

INDEPENDENT DIRECTOR

The provisions of Companies Act, 2013 pertaining to the appointment of independent director are not applicable.

COMMITTEES OF THE BOARD

Any provision of Companies Act, 2013, in respect of formation of various committees of the Board is not applicable.

OBLIGATION OF COMPANY UNDER THE SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION AND REDRESSAL) ACT, 2013

Company has adopted a policy for prevention of sexual harassment of women at workplace and has set up committee for implementation of said policy.

CORPORATE SOCIAL RESPONSIBILITIES

The provisions of Companies Act, 2013 related to corporate social responsibility are not applicable.

CODE OF CONDUCT

The code of business conduct and ethics for directors/managerial personnel ('the Code'), as adopted by the Board, is a comprehensive Code applicable to the directors and the key managerial personnel of the Company.

The Code has been circulated to directors and managerial personnel, and its compliance is affirmed by them annually. The Code lays down in detail the standards of business conduct, ethics and governance centres.

INTERNAL CONTROL POLICY

The Board has adopted policies and procedures for ensuring the orderly and efficient conduct of its business, including adherence to the Company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records and the timely preparation of reliable financial disclosures.

EXPLANATIONS OR COMMENTS BY THE BOARD ON QUALIFICATION, RESERVATION, ADVERSE REMARK OR DISCLAIMER MADE BY THE AUDITOR:

The Auditor's Report does not call for any qualification, reservation or adverse remark or disclaimer.

RISK MANAGEMENT POLICY

The Board has adopted a risk management policy in order to embed risk management across all the business units and critical support functions of the Company, to make risk management everyone's responsibility and link risk management to business performance of the Company.

MATERIAL CHANGES DURING THE YEAR:

Following are the material changes which occurred during the year (post Review Period):

The Company has issued 38,668 (thirty eight thousand six hundred and sixty eight) Class 6, 12% Compulsorily Convertible Debentures ("Class 6

CCD") of face value of Rs. 34,417.87 (Rupees Thirty Four Thousand Four Hundred Seventeen point Eight Seven) per debenture for a total consideration of Rs. 1,330,870,197.16/- (Indian Rupees One Hundred Thirty Three Crores Eight Lakhs Seventy Thousand One Hundred Ninety Seven point one six paise) in the manner as mentioned in the table below:

Class 6 CCD:

Date of allotment	Name of the Debenture holder	No. of Debentures	Amount (Rs.)
July 03, 2020	HBM Healthcare Investments (Cayman) Limited	11,048	38,02,48,627.76
July 03, 2020	KWE Beteiligungen AG	11,048	38,02,48,627.76
July 03, 2020	MPOF Mauritius Ltd	7,158	24,63,63,113.46
July 03, 2020	MAF Mauritius Ltd	3,890	13,38,85,514.30
July 09, 2020	International Finance Corporation	5,524	19,01,24,313.88
Total	38,668	1,330,870,197.16	

ii. The Company has changed its Corporate office from 1st Floor, Motorola Building, M.G Road, Sector-14 Gurgaon 122001 HR to 5th Floor, Tower- B, The Presidency Building, 46/4, Mehrauli Gurgaon Road, Sector 14, Gurgaon, Haryana- 122001 with effect from June 12, 2020 and Company shall keep and maintain the books of accounts of the Company at the corporate office of the Company.

PARTICULARS OF CONTRACTS OR ARRANGEMENTS WITH RELATED PARTIES

The details of contract or arrangements entered into by the Company with related parties referred to in section 188(1) of the Companies Act, 2013 are disclosed in form AOC-2 as Annexure-II to the annual report.

SUBSIDIARY AND ASSOCIATES

Subsidiary and associates:

The Company has two (2) subsidiaries as on March 31, 2020. There are no associate companies or joint venture companies within the meaning of Section 2(6) of the Companies Act, 2013.

Pursuant to the provisions of Section 129(3) of the Companies Act, 2013, a statement containing the salient features of financial statements of the Company's subsidiaries in Form AOC-1 is attached as Annexure-I to the annual report.

The highlights of performance of subsidiaries and their contribution to the overall performance of the Company during the Review Period is as per Form AOC-1 and Note 41 of the consolidated financial statements.

PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS

Particulars of investments covered under Section 186 of the Companies Act, 2013 form part of Note 4 of the notes to Financial Statement of the Company.

Particulars of guarantees covered under Section 186 of the Companies Act, 2013 are as below:

i. On July 18, 2018 Delhi Mediart Private Limited ("DMPL") availed the working capital facility amounting to INR 15,00,00,000 (Rupees Fifteen crore) from RBL Bank Limited ("RBL") ("Facility") by way of (i) hypothecation on current assets and moveable fixed assets and (ii) unconditional and irrevocable first loss default guarantee amounting to Rs.13,00,00,000 (Rupees Thirteen Crore) from Innoven Capital India Private Limited ("Innoven"). At the time of the renewal of the Facility, it was given to understand that Innoven would not like to continue as a guarantor and hence there has to be a change in security in relation to the Facility. In furtherance to the Addendum Sanction Letter CAD/DEL/0419/2019-20 dated September 06, 2019 and upon receiving the consent from the board of directors, the Company on October 21, 2019 created a lien in favour of RBL on its fixed deposits amounting to Rs.13,00,00,000 (Rupees Thirteen Crore) and gave a corporate guarantee of up to Rs.13,00,00,000 (Rupees Thirteen Crores Only) to RBL on behalf of DMPL.

ii. DMPL has obtained overdraft facility amounting to Rs.5,00,00,000 (Rupees Five Crore) from RBL pursuant to execution of supplemental and amendatory agreement between DMPL and RBL dated June 17, 2019 and in order to secure the same the Company has entered into deed of guarantee dated June 28, 2019 and July 16, 2019 with RBL to guarantee full payment and performance by DMPL of all of its obligations.

iii. DMPL has obtained overdraft facility amounting to Rs.7,00,00,000 (Rupees Seven Crore) from RBL pursuant to execution of supplemental and amendatory agreement between DMPL and RBL dated August 14, 2019 and in order to secure the same the Company has entered into deed of guarantee dated August 24, 2019 with RBL to guarantee full payment and performance by DMPL of all of its obligations.

DEPOSITS

During the year under review, your company has neither accepted nor renewed any deposits. The details relating to deposits, covered under Chapter V of the Act:

Accepted during the year: NIL
Remained unpaid or unclaimed as at the end of the year: NIL
Default in repayment of deposits or payment of interest thereon during the year and if so, number of such cases and the total amount involved: NIL

AUDITORS

M/s S.R. Batliboi & Associates LLP, Chartered Accountants (FRN: 101049W) are the statutory auditors of the Company and shall hold office till the conclusion of the annual general meeting to be held in the financial year ending March 31, 2021 on such remuneration as fixed by the Board of Directors of the Company in the board meeting.

Pursuant to provisions of Section 139 of the Companies Act, 2013 and rules framed there under, M/s S.R. Batliboi & Associates LLP, Chartered Accountants (FRN: 101049W) are the auditors of the Company for consolidation of financial statements of the Company shall hold the office till the conclusion annual general meeting to be held in financial year ending March 31, 2021 on such remuneration as fixed by the Board of Directors of the Company in the board meeting.

EMPLOYEE STOCK OPTION SCHEME

As required under rule 12(9) of Companies (Share Capital and Debentures) Rules, 2014, following are the details of employee stock option scheme:

The details of IMG ESOP Scheme 2016 during the Review Period is summarized below:

S. No.	Particulars	Details				
1.	Options Pool	11,896				
2.	Options granted	2,694				
3.	Options vested	5,741				
4.	Options exercised	NIL				
5.	Total number of shares arising as a result of exercise of options	-				
6.	Options Forfeited	885				
7.	The exercise price	Rs. 6883.57				
8.	Variation terms of options	Vesting Period: 0-4 years Exercise period: 0-7 years				
9.	Money realised by exercise of options	-				
10.	Total number of options in force	10,935				
		(i)				
		<table border="0"> <thead> <tr> <th style="text-align: left;">Name and designation of the KMP</th> <th style="text-align: left;">Total number of options granted as on March 31, 2020</th> </tr> </thead> <tbody> <tr> <td>Vandana Seth - Company Secretary</td> <td>100</td> </tr> </tbody> </table>	Name and designation of the KMP	Total number of options granted as on March 31, 2020	Vandana Seth - Company Secretary	100
Name and designation of the KMP	Total number of options granted as on March 31, 2020					
Vandana Seth - Company Secretary	100					
	Employee wise details of options granted to:					
	Key managerial personnel					
		(ii)				
		<table border="0"> <thead> <tr> <th style="text-align: left;">Name employee</th> <th style="text-align: left;">Total number of options granted as on March 31, 2020</th> </tr> </thead> </table>	Name employee	Total number of options granted as on March 31, 2020		
Name employee	Total number of options granted as on March 31, 2020					

	Vikas Chauhan	1,194
any other employee who receives a grant of options in any one year of option amounting to five percent or more of options granted during that year.	Varun Gupta	574
	Alankrit Nishad	1,176
	Saurabh Pandey	289
11.	Chirag Patel	163
	Prateek Verma	588
	Nikhi Deogar	259
	Richa Singhal	181
	Tanmay Saksena	2,905
	Ankur Gigras	824
	Sanjiv Gupta	975
	Santanu Chattopadhyay	350
identified employees who were granted option, during any one year, equal to or exceeding one percent of the issued capital (excluding outstanding warrants and conversions) of the company at the time of grant.	Kalyan Pothina	146

*Not included options forfeited during any year.

(iii) None.

The details of IMG ESOP Scheme 2017 during the Review Period are summarized below:

S. No.	Particulars	Details
1.	Options Pool	5,811
2.	Options granted	NIL
3.	Options vested	4,540
4.	Options exercised	-
5.	Total number of shares arising as a result of exercise of options	-
6.	Options Forfeited	-
7.	The exercise price	Rs. 10
8.	Variation terms of options	Vesting Period: 0-2 years Exercise period: 0-7 years
9.	Money realised by exercise of options	-
10.	Total number of options in force	4,540
Employee wise details of options granted to:		
	(i) Key managerial personnel	(i) None

(ii) any other employee who receives a grant of options in any one year of option amounting to five percent or more of options granted during that year. (ii)

11.	Name employee	Total number of options granted as on March 31, 2020
	Vardaan Sharma	4,540

(iii) identified employees who were granted option, during any one year, equal to or exceeding one percent of the issued capital (excluding outstanding warrants and conversions) of the company at the time of grant. (iii) None

EXTRACT OF ANNUAL RETURN

As required under Section 92(3) of The Companies Act, 2013 and Rule 12(1) of the Companies (Management and Administration) Rules, 2014, an extract of annual return in Form MGT-9 is attached as Annexure-III to the annual report.

FOREIGN EXCHANGE EARNINGS AND OUTGO

The details of Foreign exchange earnings and Outgo are as follows:

Earning in Foreign Currency: NILB. Expenditure in Foreign Currency: INR 44.71 Million

As per Note 40 of Financial Statement unhedged foreign currency exposure is USD 835

CONSERVATION OF ENERGY AND TECHNOLOGY ABSORPTION

Details regarding Conservation of Energy and Technology Absorption are as follows:

Conservation of Energy:

The key initiatives towards conservation of energy were:

Creating awareness amongst associates on energy conservation; Power saving processes and methods and Innovation and up-gradation of technology; To ensure minimum wastage of energy and natural resources

Technology Absorption:

The Company focused on research and development as it continues to invest in the development of new products and improvement of existing

products. The Company continues to use the latest technologies for improving the quality of its services.

STATEMENT ON COMPLIANCE OF SECRETARIAL STANDARDS

The Company has complied with all applicable Secretarial standards issued by the Institute of Company Secretaries of India during the Review Period.

DETAILS OF SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS OR COURTS OF TRIBUNALS IMPACTING THE GOING CONCERN STATUS AND COMPANY'S OPERATIONS

During the Review Period various writ petitions are pending before the Hon'ble High Courts of Delhi, Calcutta and Madras with respect to regulation of online sale of medicines. However, basis the legal opinion received by the Company, it appears that the Company has a strong and arguable case in its favour and there does not appear to be any issue with respect to the going concern. For Delhi matter next date of hearing is November 11, 2020 and for Calcutta and Madras matter next date of hearing is yet to be notified.

DIRECTORS' RESPONSIBILITY STATEMENT

Pursuant to sub-section (5) Section 134 of the Companies Act, 2013, the Board of Directors to the best of their knowledge and belief and according to the information and explanations obtained by them confirm that:

In the preparation of the annual accounts, the applicable accounting standards have been followed along with proper explanation related to material departures; They have selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company at the end of the financial year and of the profit and loss of the company for that period; They have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities; They have prepared the annual accounts on a going concern basis; They have devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

For and on behalf of 1MG Technologies Private Limited

Prashant Tandon

Director

DIN: 02887793

Address: C-10 2nd Floor, Westend Colony

South Moti Bagh, New Delhi-110021

Gaurav Agarwal

Director

DIN: 07497713

Address: E-71, Phase-5, DLF Belaire Golf

Course Road, Gurgaon- 122001

Date: October 20, 2020

Place: New Delhi

Textual information (2)

Particulars of loans guarantee investment under section 186 [Text Block]

PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS

Particulars of investments covered under Section 186 of the Companies Act, 2013 form part of Note 4 of the notes to Financial Statement of the Company.

Particulars of guarantees covered under Section 186 of the Companies Act, 2013 are as below:

On July 18, 2018 Delhi Mediart Private Limited ("DMPL") availed the working capital facility amounting to INR 15,00,00,000 (Rupees Fifteen crore) from RBL Bank Limited ("RBL") ("Facility") by way of (i) hypothecation on current assets and moveable fixed assets and (ii) unconditional and irrevocable first loss default guarantee amounting to Rs.13,00,00,000 (Rupees Thirteen Crore) from Innoven Capital India Private Limited ("Innoven"). At the time of the renewal of the Facility, it was given to understand that Innoven would not like to continue as a guarantor and hence there has to be a change in security in relation to the Facility. In furtherance to the Addendum Sanction Letter CAD/DEL/0419/2019-20 dated September 06, 2019 and upon receiving the consent from the board of directors, the Company on October 21, 2019 created a lien in favour of RBL on its fixed deposits amounting to Rs.13,00,00,000 (Rupees Thirteen Crore) and gave a corporate guarantee of up to Rs.13,00,00,000 (Rupees Thirteen Crores Only) to RBL on behalf of DMPL.

DMPL has obtained overdraft facility amounting to Rs.5,00,00,000 (Rupees Five Crore) from RBL pursuant to execution of supplemental and amendatory agreement between DMPL and RBL dated June 17, 2019 and in order to secure the same the Company has entered into deed of guarantee dated June 28, 2019 and July 16, 2019 with RBL to guarantee full payment and performance by DMPL of all of its obligations.

DMPL has obtained overdraft facility amounting to Rs.7,00,00,000 (Rupees Seven Crore) from RBL pursuant to execution of supplemental and amendatory agreement between DMPL and RBL dated August 14, 2019 and in order to secure the same the Company has entered into deed of guarantee dated August 24, 2019 with RBL to guarantee full payment and performance by DMPL of all of its obligations.

Textual information (3)

Particulars of contracts/arrangements with related parties under section 188(1) [Text Block]

The details of contract or arrangements entered into by the Company with related parties referred to in section 188(1) of the Companies Act, 2013 are disclosed in form AOC-2 as Annexure-II to the annual report.

Annexure-II

Form AOC-2

(Pursuant to clause (h) of sub-section (3) of Section 134 of the Companies Act, 2013 and

Rule 8(2) of the Companies (Accounts) Rules, 2014)

Form for disclosure of particulars of contracts/arrangements entered into by the company with related parties referred to in sub-section (1) of Section 188 of the Companies Act, 2013 including certain arm's length transactions under third proviso thereto:

Details of contracts or arrangements or transactions not at arm's length basis:

1MG Technologies Private Limited has not entered into any contract/arrangement/transaction which are not in ordinary course of business or not at arm's length during financial year 2019-20.

a. Name(s) of the related party and nature of relationship : Not Applicable

b. Nature of contracts/arrangements/transactions : Not Applicable

c. Duration of the contracts/arrangements/transactions : Not Applicable

d. Salient terms of the contracts/arrangements/transactions or arrangements

or transactions including the value, if any : Not Applicable

e. Justification for entering into such contracts/arrangements/transactions : Not Applicable

f. Date(s) of approval by the Board : Not Applicable

g. Amount paid as advances, if any : Not Applicable

h. Date on which the special resolution was passed in general meeting :Not Applicable

2. Details of material contracts or arrangement or transactions at arm's length basis:

Name of the related party and nature of relationship	Nature of contracts/arrangements /transactions	Duration of the contracts/arrangements/transactions	Salient terms of the contracts/arrangements/transactions including the value, if any	Date(s) of approval by the Board, if any	Amount paid as advances, if any
--	--	---	--	--	---------------------------------

Prashant Tandon (KMP) Remuneration	NA		INR 17.46 Million	NIL
Gaurav Agarwal (KMP) Remuneration	NA		INR 16.06 Million	NIL
LFS Healthcare Private Limited ("LFS") (subsidiary company)	Marketplace Business	01-09-2015	INR 62.42 Million	28-07-2017 NIL
Business Promotion Expense	NA		INR 4.75 Million	NIL
Trademark Income	15-06-2018		INR 0.30 Million	25-07-2018 NIL
	Other operating income	NA	INR 1.14 Million	
Delhi Mediart Private Limited (subsidiary company)	Royalty Charges	01-08-2018	INR 0.07 Million	25-07-2018 NIL

Textual information (4)

Disclosure of extract of annual return as provided under section 92(3) [Text Block]

Annexure III

FORM NO. MGT 9

EXTRACT OF ANNUAL RETURN AS ON FINANCIAL YEAR ENDED ON 31.03.2020

Pursuant to Section 92(3) of the Companies Act, 2013 and rules 12(1) of the

Company (Management & Administration) rules, 2014

REGISTRATION AND OTHER DETAILS

CIN U74140DL2015PTC279229

ROC Code RoC-Delhi

Registration Date 20/04/2015

Name of the Company 1MG Technologies Private Limited

Category/Sub-category of the Company Indian Non-Government Company, Limited by Shares

Registered Office Address:

1MG TECHNOLOGIES PRIVATE LIMITED

Level 3, Vasant Square Mall, Pocket V,

Sector B, Vasant Kunj, New Delhi-110070

Contact Details:

Registered Office Address and Contact Details Email:legal.support@1mg.com,
communication@1mg.com

Website:www.1mg.com

Telephone: 0124-4273849

Whether Listed Company No

Details of the Registrar & Transfer Agent
 Karvy Fintech Private Limited
 Registered office: Karvy Selenium, Tower B, Plot No. 31 & 32, Gachibowli, Financial District, Nanakramguda, Hyderabad-500032

II. PRINCIPAL BUSINESS ACTIVITIES OF THE COMPANY

Business activities contributing 10% or more of the total turnover of the company:

Name and Description of main products/services	NIC Code 2008	% to total turnover of the company
--	---------------	------------------------------------

Other information service activities:

Facilitation fees	J63-63999	63.83%
Advertisement Services		12.88%
Other Operating Services		12.91%

III. PARTICULARS OF HOLDING, SUBSIDIARY AND ASSOCIATE COMPANIES

Sr. No.	Name and address of the company	CIN/GLN	Holding/Subsidiary/Associate	% of shares held	Applicable section
1	Delhi Mediant Private Limited Address: B-23, G.T Karnal Road, Industrial Area, North West, Delhi-110033	U24290DL2016PTC302634	Wholly-owned Subsidiary	100%	2(87) of Companies Act, 2013
2	LFS Healthcare Private Limited Address: 5th Floor, Tower- B, The Presidency Building, 46/4, Mehrauli Gurgaon Road, Sector 14 Gurgaon Gurgaon	U85100HR2015PTC057368	Wholly-owned Subsidiary	100%	2(87) of Companies Act, 2013

IV. SHARE HOLDING PATTERN (equity share capital breakup as percentage of total equity)

CATEGORY-WISE SHARE HOLDING:

No. of Shares held at the beginning of No. of Shares at the end of the

Category of Shareholder	the year		year		Change	
	No. of Shares	%	No. of Shares	%	No. of Shares	%
Promoter - Indian						
Individual	-		-		-	-
Central/State Government	-		-		-	-
Bodies Corporate	-		-		-	-
Banks/Financial Institution	-		-		-	-
Any other	-		-		-	-
Sub Total					-	-
Promoter - Foreign						
NRI-Individual	-		-		-	-
Other-Individuals	-		-		-	-
Bodies Corporate	-		-		-	-
Banks/Financial Institution	-		-		-	-
Any other	-		-		-	-
Sub Total	-		-		-	-
TOTAL SHAREHOLDING OF PROMOTER (A)	-		-		-	-
Public Shareholding Institutions						
Body Corporate	-		-		-	-
Mutual Funds/Insurance Companies	-		-		-	-
Banks/Financial Institution	-		-		-	-
Central/State Government	-		-		-	-
Venture Capital Funds	-		-		-	-
Foreign Institutional Investors	-		-		-	-
Others	-		-		-	-
Sub Total	-		-		-	-
Non -Institutional						Nil

Bodies Corporate	1,285	2.27	1,285	2.27	Nil	Nil
Indian	5,672	10.02	5,672	10.02	Nil	Nil
Overseas	9,955	17.58	9,955	17.58	Nil	Nil
Individuals Others (Directors)	39,722	70.14	39,722	70.14	Nil	
Sub Total						
TOTAL PUBLIC SHAREHOLDING (B)						
Shares held by Custodian for ADR & GDR (C)	-	-	-	-	-	-
GRAND TOTAL (A+B+C)	56,634	100%	56,634	100%	0	0

ii. SHAREHOLDING OF PROMOTERS

S. No.	Shareholder's name	Shareholding at the beginning of the year	Shareholding at the end of the year	No. of shares	% of total Shares of the company	% of Shares Pledged / encumbered to total shares	No. of shares	% of total Shares of the company	% of Shares Pledged/ encumbered to total Shares	% change in shareholding during the year
1	-	-	-	-	-	-	-	-	-	-

iii. CHANGE IN PROMOTERS' SHAREHOLDING

S. No.	Shareholding at the beginning of the year	Cumulative shareholding during the year	No.	% of total
--------	---	---	-----	------------

	No. of shares	% of total shares of the company	of shares	shares of the company
At the beginning of the year	-	-	-	-
Date wise increase / decrease in promoters shareholding during the year specifying the reasons for increase / decrease (e.g. allotment / transfer / bonus/ sweat equity etc):	-	-	-	-
At the end of the year	0	0	0	0

iv. DETAILS OF TOP TEN SHAREHOLDERS (other than Directors, Promoters and Holders of GDRs and ADRs)

S. No.	Shareholder	Shareholding at the beginning of the year	Shareholding at the end of the year	Change%
1	Sameer Maheshwari	9,916	9,916	NIL
2	1MG Khosla Ventures	3,961	3,961	NIL
3	Kae Capital Fund	1,285	1,285	NIL
4	ON Mauritius	647	647	NIL
5	SCI Growth Investments II	322	322	NIL
6	Sequoia Capital India Investments III	283	283	NIL
7	Kalysta Capital Fund Mauritius	257	257	NIL
8	GHI Holdings Mauritius	166	166	NIL
9	Sequoia Capital India Investments Holdings III	36	36	NIL
10	Rahul Agarwal	20	20	NIL
	TOTAL 1,689	1,689		

v. SHARE HOLDING OF DIRECTORS AND KEY MANAGERIAL PERSON:

S. No	Name	Designation	Shareholding at the beginning of the year	Shareholding at the end of the year	Change%
1.	Prashant Tandon	Director	22,820	22,820	NIL

2.	Gaurav Agarwal	Director	16,902	16,902	NIL
----	----------------	----------	--------	--------	-----

V. INDEBTEDNESS

Indebtedness of the Company including interest outstanding/accrued but not due for payment[1]

(Amount in INR million)

	Secured Loans	Unsecured Loans	Deposits	Total
Indebtedness at the beginning of the financial year				
Principal Amount	24.10	-	-	24.10
Interest due but not paid	-	-	-	-
Interest accrued but not due	-	-	-	-
TOTAL	24.10	-	-	24.10
Change in Indebtedness during the financial year				
Addition		-	-	
Reduction	24.10	-	-	24.10
Exchange Fluctuation	-	-	-	-

NET CHANGE	(24.10)	-	-	(24.10)
------------	---------	---	---	---------

Indebtedness at the end of the financial year

Principal Amount	-	-	-	-
Interest Accrued	-	-	-	-
Interest Paid	-	-	-	-
TOTAL	-	-	-	-

[1] The amount of indebtedness is without considering the accounting for compulsorily convertible preference shares as mentioned in Note 13 of the Financial Statements.

VI. REMUNERATION OF DIRECTORS AND KEY MANAGERIAL PERSONNEL

Remuneration to Managing Director, Whole-time Directors and/or Manager:

PARTICULARS	Name of MD/WTD/Manager	TOTAL		
	-----			-----
Gross salary		-	-	-
Salary		-	-	-
Value of Perquisites		-	-	-

Profits in lieu of Salary	-	-	-
Stock Option	-	-	-
Sweat Equity	-	-	-
Commission	-	-	-
Others	-	-	-
TOTAL (A)	-	-	-
Ceiling as per the Act	NA	NA	NA

B. Remuneration to other directors:

PARTICULARS	Prashant Tandon	Gaurav Agarwal	TOTAL
Directors			
Gross salary		-	
Salary	INR 17.46 Million	INR 16.06 Million	INR 33.52 Million
Value of Perquisites	-	-	-
Profits in lieu of Salary	-	-	-
Stock Option	-	-	-
Sweat Equity	-	-	-
Commission	-	-	-
Others	-	-	-
TOTAL (A)	INR 17.46 Million	INR 16.06 Million	INR 33.52 Million
Ceiling as per the Act	NA	NA	NA

VII. PENALTIES / PUNISHMENT/ COMPOUNDING OF OFFENCES

Type	Section	Description	Details	Authority	Appeal Made
COMPANY					
Penalty	-	-	-	-	-
Punishment	-	-	-	-	-
Compounding	-	-	-	-	-

Type	Section	Description	Details	Authority	Appeal Made
DIRECTORS/OTHER OFFICERS IN DEFAULT					
Penalty	-	-	-	-	-
Punishment	-	-	-	-	-
Compounding	-	-	-	-	-

Textual information (5)

Disclosure of statement on development and implementation of risk management policy [Text Block]

The Board has adopted a risk management policy in order to embed risk management across all the business units and critical support functions of the Company, to make risk management everyone's responsibility and link risk management to business performance of the Company.

Textual information (6)

Disclosure of financial summary or highlights [Text Block]

(All amounts are in INR million)

Particulars	Year ended on March 31, 2020	Year ended on March 31, 2019
Revenue from Contracts with customers	386.62	132.72
Other Income	83.49	60.74
Finance Income	22.85	0.77
Total Income	492.96	194.23
Fulfilment expenses	471.21	252.20
Business promotional expenses	336.37	98.42
Advertisement and publicity expenses	766.73	344.56
Technology and content expenses	141.72	102.30
Employee Benefit Expenses	973.81	1071.1
Depreciation and Amortisation Expenses	56.22	52.64
Other Expenses	223.52	186.27
Net loss on remeasurement of financial liability designated at FVTPL	489.52	917.07
Finance Costs	21.37	22.45
Total Expenses	3480.47	3047.02
Profit/(Loss) Before Tax	(2987.53)	(2852.81)
Current Tax	-	-
Net Profit/(Loss) After Tax	(2987.53)	(2852.81)

Textual information (7)

Disclosure of companies which have become or ceased to be its subsidiaries, joint ventures or associate companies during year [Text Block]

The Company has two (2) subsidiaries as on March 31, 2020. There are no associate companies or joint venture companies within the meaning of Section 2(6) of the Companies Act, 2013.

Pursuant to the provisions of Section 129(3) of the Companies Act, 2013, a statement containing the salient features of financial statements of the Company's subsidiaries in Form AOC-1 is attached as Annexure-I to the annual report.

The highlights of performance of subsidiaries and their contribution to the overall performance of the Company during the Review Period is as per Form AOC-1 and Note 41 of the consolidated financial statements.

Annexure-1 Form AOC-1

(Pursuant to first proviso to sub-section (3) of section 129 read with rule 5 of Companies (Accounts) Rules, 2014)

Statement containing salient features of the financial statement of subsidiaries or associate companies or joint ventures

Part A Subsidiaries

(Information in respect of each subsidiary to be presented with amounts in Rs.)

Particulars	Details
S. No.	1
Name of the subsidiary	LFS Healthcare Private Limited
The date since when subsidiary was acquired	May 31, 2017
Reporting period for the subsidiary concerned, if different from the holding company's reporting period	Same as holding company

Reporting currency and exchange rate as on the last date of the relevant Financial year in the case of foreign subsidiaries	Not applicable
Share Capital	INR 30.04 Million
Reserves and surplus	INR 88.16 Million
Total assets	INR 179.25 Million
Total liabilities	INR 179.25 Million
Investments	INR 43.76 Million
Turnover in %	98.94%
Profit or loss before taxation	(INR 36.52 Million)
Provision for taxation	
Current Tax:	NIL
Deferred Tax:	
Profit or loss after taxation	(INR 36.52 Million)
Proposed dividend	NIL
Extent of shareholding (in percentage) as on date	100%

S. No.

2

Name of the subsidiary	Delhi Mediart Private Limited
The date since when subsidiary was acquired	November 01, 2017
Reporting period for the subsidiary concerned, if different from the holding company's reporting period	Same as holding company
Reporting currency and exchange rate as on the last date of the relevant Financial year in the case of foreign subsidiaries	Not applicable
Share Capital	INR 229.57 Million
Reserves and surplus	INR 592.62 Million
Total assets	INR 1135.31 Million
Total liabilities	INR 1135.31 Million
Investments	NIL
Turnover in %	99.94%
Profit or loss before taxation	(INR 155.11 Million)
Provision for taxation	
Current Tax:	NIL
Deferred Tax:	NIL
Profit or loss after taxation	(INR 155.11 Million)
Proposed dividend	NIL
Extent of shareholding (in percentage) as on date	100%

Notes: The following information shall be furnished at the end of the statement:

Names of subsidiaries which are yet to commence operations: NA

Names of subsidiaries which have been liquidated or sold during the year: NA

Textual information (8)

Details relating to deposits covered under chapter v of companies act [Text Block]

During the year under review, your company has neither accepted nor renewed any deposits. The details relating to deposits, covered under Chapter V of the Act:

Accepted during the year: NIL Remained unpaid or unclaimed as at the end of the year: NIL Default in repayment of deposits or payment of interest thereon during the year and if so, number of such cases and the total amount involved: NIL

Textual information (9)

Details of deposits which are not in compliance with requirements of chapter v of act [Text Block]

During the year under review, your company has neither accepted nor renewed any deposits. The details relating to deposits, covered under Chapter V of the Act:

Accepted during the year: NIL Remained unpaid or unclaimed as at the end of the year: NIL Default in repayment of deposits or payment of interest thereon during the year and if so, number of such cases and the total amount involved: NIL

[700500] Disclosures - Signatories of financial statements

Details of directors signing financial statements [Table]

..(1)

Unless otherwise specified, all monetary values are in Millions of INR

Directors signing financial statements [Axis]	1	2
	01/04/2019 to 31/03/2020	01/04/2019 to 31/03/2020
Details of signatories of financial statements [Abstract]		
Details of directors signing financial statements [Abstract]		
Details of directors signing financial statements [LineItems]		
Name of director signing financial statements [Abstract]		
First name of director	PRASHANT	GAURAV
Last name of director	TANDON	AGARWAL
Designation of director	DIRECTOR	DIRECTOR
Director identification number of director	02887793	07497713
Date of signing of financial statements by director	20/10/2020	20/10/2020

Unless otherwise specified, all monetary values are in Millions of INR

	01/04/2019 to 31/03/2020
Name of company secretary	VANDANA MEHROTRA
Permanent account number of company secretary	AWWPM7591E
Date of signing of financial statements by company secretary	20/10/2020

[700400] Disclosures - Auditors report**Disclosure of auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Table]**

..(1)

Unless otherwise specified, all monetary values are in Millions of INR

Auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Axis]	Auditor's favourable remark [Member]	Clause not applicable [Member]
	01/04/2019 to 31/03/2020	01/04/2019 to 31/03/2020
Disclosure of auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Abstract]		
Disclosure of auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [LineItems]		
Disclosure in auditors report relating to fixed assets	In respect of fixed assets	
Disclosure relating to quantitative details of fixed assets	The Company has maintained proper records showing full particulars, including quantitative details and situation of property, plant and equipment.	
Disclosure relating to physical verification and material discrepancies of fixed assets	Textual information (10) [See below]	
Disclosure relating to title deeds of immovable properties		Textual information (11) [See below]
Disclosure in auditors report relating to inventories		The Company's business does not involve inventories and, accordingly, the requirements under paragraph 3(ii) of the Order are not applicable to the Company.
Disclosure in auditors report relating to loans		Textual information (12) [See below]
Disclosure in auditors report relating to compliance with Section 185 and 186 of Companies Act, 2013	Textual information (13) [See below]	
Disclosure in auditors report relating to deposits accepted		Textual information (14) [See below]
Disclosure in auditors report relating to maintenance of cost records		Textual information (15) [See below]
Disclosure in auditors report relating to statutory dues [TextBlock]	Textual information (16) [See below]	
Disclosure in auditors report relating to default in repayment of financial dues	Textual information (17) [See below]	
Disclosure in auditors report relating to public offer and term loans used for purpose for which those were raised	In our opinion and according to the information and explanations given by the management, the Company has utilized the monies raised by way of term loans for the purposes for which they were raised.	
Disclosure in auditors report relating to fraud by the company or on the company by its officers or its employees reported during period	Textual information (18) [See below]	
Disclosure in auditors report relating to managerial remuneration		Textual information (19) [See below]

Disclosure in auditors report relating to Nidhi Company		In our opinion, the Company is not a nidhi company. Therefore, the provisions of clause 3(xi) of the order are not applicable to the Company and hence not commented upon.
Disclosure in auditors report relating to transactions with related parties		Textual information (20) [See below]
Disclosure in auditors report relating to preferential allotment or private placement of shares or convertible debentures	Textual information (21) [See below]	
Disclosure in auditors report relating to non-cash transactions with directors or persons connected with him		Textual information (22) [See below]
Disclosure in auditors report relating to registration under section 45-IA of Reserve Bank of India Act, 1934		According to the information and explanations given to us, the provisions of section 45-IA of the Reserve Bank of India Act, 1934 are not applicable to the Company.

Details regarding auditors [Table]

..(1)

Unless otherwise specified, all monetary values are in Millions of INR

Auditors [Axis]	1
	01/04/2019 to 31/03/2020
Details regarding auditors [Abstract]	
Details regarding auditors [LineItems]	
Category of auditor	Auditors firm
Name of audit firm	S.R. Batliboi & Associates LLP
Name of auditor signing report	SETH YOGENDER MOHAN
Firms registration number of audit firm	101049W/E300004
Membership number of auditor	094524
Address of auditors	GOLF VIEW CORPORATE TOWER - B, SECTOR 42, SECTOR ROAD
Permanent account number of auditor or auditor's firm	ACHFS9118A
SRN of form ADT-1	G03046901
Date of signing audit report by auditors	20/10/2020
Date of signing of balance sheet by auditors	20/10/2020

Unless otherwise specified, all monetary values are in Millions of INR

	01/04/2019 to 31/03/2020
Disclosure in auditor's report explanatory [TextBlock]	Textual information (23) [See below]
Whether companies auditors report order is applicable on company	Yes
Whether auditors' report has been qualified or has any reservations or contains adverse remarks	No

Textual information (10)

Disclosure relating to physical verification and material discrepancies of fixed assets

All property, plant and equipment have not been physically verified by the management during the year but there is a regular programme of verification which, in our opinion, is reasonable having regard to the size of the Company and the nature of its assets. No material discrepancies were noticed on such verification.

Textual information (11)

Disclosure relating to title deeds of immovable properties

According to the information and explanations given by the management, there are no immovable properties, included in property, plant and equipment of the company and accordingly, the requirements under paragraph 3(i)(c) of the Order are not applicable to the Company

Textual information (12)

Disclosure in auditors report relating to loans

According to the information and explanations given to us, the Company has not granted any loans, secured or unsecured to companies, firms, Limited Liability Partnerships or other parties covered in the register maintained under section 189 of the Companies Act, 2013. Accordingly, the provisions of clause 3(iii) (a), (b) and (c) of the Order are not applicable to the Company and hence not commented upon.

Textual information (13)

Disclosure in auditors report relating to compliance with Section 185 and 186 of Companies Act, 2013

In our opinion and according to the information and explanations given to us, there are no loans to directors including entities in which they are interested in respect of which provisions of section 185 of the Companies Act 2013 are applicable and hence not commented upon. Further, provisions of section 186 of the Companies Act 2013, in respect of investments made and guarantees given have been complied with by the company.

Textual information (14)

Disclosure in auditors report relating to deposits accepted

The Company has not accepted any deposits within the meaning of Sections 73 to 76 of the Act and the Companies (Acceptance of Deposits) Rules, 2014 (as amended). Accordingly, the provisions of clause 3(v) of the Order are not applicable.

Textual information (15)

Disclosure in auditors report relating to maintenance of cost records

To the best of our knowledge and as explained, the Company is not in the business of sale of any goods. Therefore, in our opinion, the provisions of clause 3(vi) of the Order are not applicable to the Company.

Textual information (16)

Disclosure in auditors report relating to statutory dues [Text Block]

(a) Undisputed statutory dues including provident fund, employees' state insurance, income-tax, duty of custom, duty of excise, value added tax, goods and service tax, cess and other statutory dues have generally been regularly deposited with the appropriate authorities though there has been a slight delay in some cases of provident fund and tax deducted at source. The provisions relating to duty of custom, duty of excise and value added tax are not applicable to the Company.

b. According to the information and explanations given to us, no undisputed amounts payable in respect of provident fund, employees' state insurance, income-tax, service tax, sales-tax, duty of custom, duty of excise, value added tax, goods and service tax, cess and other statutory dues were outstanding, at the year end, for a period of more than six months from the date they became payable.

c. According to the information and explanations given to us, there are no dues of income tax, sales-tax, service tax, customs duty, excise duty, value added tax and cess which have not been deposited on account of any dispute.

Textual information (17)

Disclosure in auditors report relating to default in repayment of financial dues

In our opinion and according to the information and explanations given by the management, the Company has not defaulted in repayment of loans or borrowing to a financial institution, bank or government or dues to debenture holders.

Textual information (18)

Disclosure in auditors report relating to fraud by the company or on the company by its officers or its employees reported during period

Based upon the audit procedures performed for the purpose of reporting the true and fair view of the financial statements and according to the information and explanations given by the management, we report that no fraud by the company or no material fraud on the company by the officers and employees of the Company has been noticed or reported during the year.

Textual information (19)

Disclosure in auditors report relating to managerial remuneration

According to the information and explanations given by the management, the provisions of section 197 read with Schedule V of the Act are not applicable to the company and hence reporting under clause 3(xi) are not applicable and hence not commented upon.

Textual information (20)

Disclosure in auditors report relating to transactions with related parties

According to the information and explanations given by the management, transactions with the related parties are in compliance with section 188 of Companies Act, 2013 where applicable and the details have been disclosed in the notes to the financial statements, as required by the applicable accounting standards. The provisions of sec 177 are not applicable to the company and accordingly reporting under clause 3(xiii) insofar as it relates to section 177 of the Act is not applicable to the Company and hence not commented upon.

Textual information (21)

Disclosure in auditors report relating to preferential allotment or private placement of shares or convertible debentures

According to the information and explanations given by the management, the Company has complied with provisions of section 42 of the Companies Act, 2013 in respect of the private placement of shares during the year. According to the information and explanations given by the management, we report that the amounts raised, have been used for the purposes for which the funds were raised.

Textual information (22)

Disclosure in auditors report relating to non-cash transactions with directors or persons connected with him

According to the information and explanations given by the management, the Company has not entered into any non-cash transactions with directors or persons connected with him as referred to in section 192 of Companies Act, 2013.

Textual information (23)

Disclosure in auditor's report explanatory [Text Block]

INDEPENDENT AUDITOR'S REPORT

To the Members of IMG Technologies Private Limited

Report on the Audit of the Standalone Ind AS Financial Statements Opinion

We have audited the accompanying standalone Ind AS financial statements of IMG Technologies Private Limited ("the Company"), which comprise the Balance sheet as at March 31 2020, the Statement of Profit and Loss, including the statement of Other Comprehensive Income, the Cash Flow Statement and the Statement of Changes in Equity for the year then ended, and notes to the standalone Ind AS financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone Ind AS financial statements give the information required by the Companies Act, 2013, as amended ("the Act") in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2020, its loss including other comprehensive income, its cash flows and the changes in equity for the year ended on that date.

Basis for Opinion

We conducted our audit of the standalone Ind AS financial statements in accordance with the Standards on Auditing (SAs), as specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in the 'Auditor's Responsibilities for the Audit of the Standalone Ind AS Financial Statements' section of our report. We are independent of the Company in accordance with the 'Code of Ethics' issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the standalone Ind AS financial statements.

Other Information

The Company's Board of Directors is responsible for the other information. The other information comprises the information included in the Annual report, but does not include the standalone Ind AS financial statements and our auditor's report thereon.

Our opinion on the standalone Ind AS financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the standalone Ind AS financial statements, our responsibility is to read the other information and, in doing so, consider whether such other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibility of Management for the Standalone Ind AS Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these standalone Ind AS financial statements that give a true and fair view of the financial position, financial performance including other comprehensive income, cash flows and changes in equity of the Company in accordance with the accounting principles generally accepted in India, including the Indian Accounting Standards (Ind AS) specified under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone Ind AS financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone Ind AS financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Ind AS Financial Statements

Our objectives are to obtain reasonable assurance about whether the standalone Ind AS financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone Ind AS financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

Identify and assess the risks of material misstatement of the standalone Ind AS financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern. Evaluate the overall presentation, structure and content of the standalone Ind AS financial statements, including the disclosures, and whether the standalone Ind AS financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Report on Other Legal and Regulatory Requirements

As required by the Companies (Auditor's Report) Order, 2016 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, we give in the "Annexure 1" a statement on the matters specified in paragraphs 3 and 4 of the Order. As required by Section 143(3) of the Act, we report that:

We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit;

In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books;

The Balance Sheet, the Statement of Profit and Loss including the Statement of Other Comprehensive Income, the Cash Flow Statement and Statement of Changes in Equity dealt with by this Report are in agreement with the books of account;

In our opinion, the aforesaid standalone Ind AS financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Companies (Indian Accounting Standards) Rules, 2015, as amended;

On the basis of the written representations received from the directors as on March 31, 2020 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2020 from being appointed as a director in terms of Section 164 (2) of the Act;

With respect to the adequacy of the internal financial controls over financial reporting of the Company with reference to these standalone Ind AS financial statements and the operating effectiveness of such controls, refer to our separate Report in "Annexure 2" to this report;

The provisions of section 197 read with Schedule V of the Act are not applicable to the Company for the year ended March 31, 2020;

With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, as amended in our opinion and to the best of our information and according to the explanations given to us:

- i. The Company has disclosed the impact of pending litigations on its financial position in its standalone Ind AS financial statements - Refer Note 32 to the standalone Ind AS financial statements;
- ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses;
- iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

For S.R. Batliboi & Associates LLP

Chartered Accountants

ICAI Firm Registration Number: 101049W/E300004

per Yogender Seth

Partner

Membership Number: 094524

Place of Signature: Gurugram

Date: 20/10/2020

ANNEXURE 1 REFERRED TO IN PARAGRAPH 1 OF REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

Re: IMg Technologies Private Limited ('the Company')

(a) The Company has maintained proper records showing full particulars, including quantitative details and situation of property, plant and equipment.

All property, plant and equipment have not been physically verified by the management during the year but there is a regular programme of verification which, in our opinion, is reasonable having regard to the size of the Company and the nature of its assets. No material discrepancies were noticed on such verification.

According to the information and explanations given by the management, there are no immovable properties, included in property, plant and equipment of the company and accordingly, the requirements under paragraph 3(i)(c) of the Order are not applicable to the Company.

The Company's business does not involve inventories and, accordingly, the requirements under paragraph 3(ii) of the Order are not applicable to the Company.

According to the information and explanations given to us, the Company has not granted any loans, secured or unsecured to companies, firms, Limited Liability Partnerships or other parties covered in the register maintained under section 189 of the Companies Act, 2013. Accordingly, the provisions of clause 3(iii) (a), (b) and (c) of the Order are not applicable to the Company and hence not commented upon.

In our opinion and according to the information and explanations given to us, there are no loans to directors including entities in which they are interested in respect of which provisions of section 185 of the Companies Act 2013 are applicable and hence not commented upon. Further, provisions of section 186 of the Companies Act 2013, in respect of investments made and guarantees given have been complied with by the company.

The Company has not accepted any deposits within the meaning of Sections 73 to 76 of the Act and the Companies (Acceptance of Deposits) Rules, 2014 (as amended). Accordingly, the provisions of clause 3(v) of the Order are not applicable.

To the best of our knowledge and as explained, the Company is not in the business of sale of any goods. Therefore, in our opinion, the provisions of clause 3(vi) of the Order are not applicable to the Company.

(a) Undisputed statutory dues including provident fund, employees' state insurance, income-tax, duty of custom, duty of excise, value added tax, goods and service tax, cess and other statutory dues have generally been regularly deposited with the appropriate authorities though there has been a slight delay in some cases of provident fund and tax deducted at source. The provisions relating to duty of custom, duty of excise and value added tax are not applicable to the Company.

According to the information and explanations given to us, no undisputed amounts payable in respect of provident fund, employees' state insurance, income-tax, service tax, sales-tax, duty of custom, duty of excise, value added tax, goods and service tax, cess and other statutory dues were outstanding, at the year end, for a period of more than six months from the date they became payable.

According to the information and explanations given to us, there are no dues of income tax, sales-tax, service tax, customs duty, excise duty, value added tax and cess which have not been deposited on account of any dispute.

In our opinion and according to the information and explanations given by the management, the Company has not defaulted in repayment of loans or borrowing to a financial institution, bank or government or dues to debenture holders.

In our opinion and according to the information and explanations given by the management, the Company has utilized the monies raised by way

of term loans for the purposes for which they were raised.

Based upon the audit procedures performed for the purpose of reporting the true and fair view of the financial statements and according to the information and explanations given by the management, we report that no fraud by the company or no material fraud on the company by the officers and employees of the Company has been noticed or reported during the year.

According to the information and explanations given by the management, the provisions of section 197 read with Schedule V of the Act are not applicable to the company and hence reporting under clause 3(xi) are not applicable and hence not commented upon.

In our opinion, the Company is not a nidhi company. Therefore, the provisions of clause 3(xi) of the order are not applicable to the Company and hence not commented upon.

According to the information and explanations given by the management, transactions with the related parties are in compliance with section 188 of Companies Act, 2013 where applicable and the details have been disclosed in the notes to the financial statements, as required by the applicable accounting standards. The provisions of sec 177 are not applicable to the company and accordingly reporting under clause 3(xiii) insofar as it relates to section 177 of the Act is not applicable to the Company and hence not commented upon.

According to the information and explanations given by the management, the Company has complied with provisions of section 42 of the Companies Act, 2013 in respect of the private placement of shares during the year. According to the information and explanations given by the management, we report that the amounts raised, have been used for the purposes for which the funds were raised.

According to the information and explanations given by the management, the Company has not entered into any non-cash transactions with directors or persons connected with him as referred to in section 192 of Companies Act, 2013.

According to the information and explanations given to us, the provisions of section 45-IA of the Reserve Bank of India Act, 1934 are not applicable to the Company.

For S.R. Batliboi & Associates LLP

ICAI Firm registration number: 101049W/E300004 Chartered Accountants

per Yogender Seth

Partner

Membership No.: 094524

Place: Gurugram

Date: 20/10/2020

ANNEXURE 2 TO THE INDEPENDENT AUDITOR'S REPORT OF EVEN DATE ON THE STANDALONE FINANCIAL STATEMENTS OF 1 MG TECHNOLOGIES PRIVATE LIMITED

Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

We have audited the internal financial controls over financial reporting of 1 MG Technologies Private Limited ("the Company") as of March 31, 2020 in conjunction with our audit of the standalone financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's Management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to the Company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditor's Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting with reference to these standalone financial statements based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") and the Standards on Auditing as specified under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting with reference to these standalone financial statements was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls over financial reporting with reference to these standalone financial statements and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting with reference to these standalone financial statements, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the internal financial controls over financial reporting with reference to these standalone financial statements.

Meaning of Internal Financial Controls Over Financial Reporting With Reference to these Financial Statements

A company's internal financial control over financial reporting with reference to these standalone financial statements is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting with reference to these standalone financial statements includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorisations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls Over Financial Reporting With Reference to these Standalone Financial Statements

Because of the inherent limitations of internal financial controls over financial reporting with reference to these standalone financial statements, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting with reference to these standalone financial statements to future periods are subject to the risk that the internal financial control over financial reporting with reference to these standalone financial statements may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, the Company has, in all material respects, adequate internal financial controls over financial reporting with reference to these standalone financial statements and such internal financial controls over financial reporting with reference to these standalone financial statements were operating effectively as at March 31, 2020, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

For S.R. Batliboi & Associates LLP

Chartered Accountants

ICAI Firm Registration Number: 101049W/E300004

per Yogender Seth

Partner

Membership Number: 094524

Place of Signature: Gurugram

Date: 20/10/2020

[700700] Disclosures - Secretarial audit report

Unless otherwise specified, all monetary values are in Millions of INR

	01/04/2019 to 31/03/2020
Disclosure in secretarial audit report explanatory [TextBlock]	
Whether secretarial audit report is applicable on company	No

[110000] Balance sheet

Unless otherwise specified, all monetary values are in Millions of INR

	31/03/2020	31/03/2019	31/03/2018
Balance sheet [Abstract]			
Assets [Abstract]			
Non-current assets [Abstract]			
Property, plant and equipment	115.92	102.17	118.04
Investment property	0	0	0
Goodwill	0	0	0
Other intangible assets	1.05	5.09	11.65
Non-current financial assets [Abstract]			
Non-current investments	1,397.92	849.76	415.93
Trade receivables, non-current	0	0	0
Loans, non-current	8.11	7.3	7.1
Total non-current financial assets	1,406.03	857.06	423.03
Other non-current assets	0.08	0.08	0.16
Total non-current assets	1,523.08	964.4	552.88
Current assets [Abstract]			
Inventories	0	0	0
Current financial assets [Abstract]			
Current investments	3.71	2,343.85	11.81
Trade receivables, current	36.71	11.32	8.37
Cash and cash equivalents	439.35	57.61	517.23
Bank balance other than cash and cash equivalents	273.05	7.17	4.17
Loans, current	2.8	0	0.07
Other current financial assets	41.93	30.13	12.68
Total current financial assets	797.55	2,450.08	554.33
Current tax assets	28.81	24.71	10.18
Other current assets	238.19	116.21	51.57
Total current assets	1,064.55	2,591	616.08
Total assets	2,587.63	3,555.4	1,168.96
Equity and liabilities [Abstract]			
Equity [Abstract]			
Equity attributable to owners of parent [Abstract]			
Equity share capital	0.06	0.06	0.06
Other equity	-8,434.61	-5,479.51	-2,683.84
Total equity attributable to owners of parent	-8,434.55	-5,479.45	-2,683.78
Non controlling interest	0	0	0
Total equity	-8,434.55	-5,479.45	-2,683.78
Liabilities [Abstract]			
Non-current liabilities [Abstract]			
Non-current financial liabilities [Abstract]			
Borrowings, non-current	10,180.88	8,241.75	3,649.02
Other non-current financial liabilities	408.7	414.4	62.21
Total non-current financial liabilities	10,589.58	8,656.15	3,711.23
Provisions, non-current	25.4	18.27	12.12
Total non-current liabilities	10,614.98	8,674.42	3,723.35
Current liabilities [Abstract]			
Current financial liabilities [Abstract]			
Borrowings, current	0	0	0
Trade payables, current	211.24	176.55	62.86
Other current financial liabilities	159.05	153.89	53.26
Total current financial liabilities	370.29	330.44	116.12
Other current liabilities	31.34	27.14	11.74
Provisions, current	5.57	2.85	1.53
Total current liabilities	407.2	360.43	129.39
Total liabilities	11,022.18	9,034.85	3,852.74
Total equity and liabilities	2,587.63	3,555.4	1,168.96

[210000] Statement of profit and loss**Earnings per share [Table]**

..(1)

Unless otherwise specified, all monetary values are in Millions of INR

Classes of equity share capital [Axis]	Equity shares [Member]		Equity shares 1 [Member]	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Statement of profit and loss [Abstract]				
Earnings per share explanatory [TextBlock]				
Earnings per share [Abstract]				
Earnings per share [Line items]				
Basic earnings per share [Abstract]				
Basic earnings (loss) per share from continuing operations	[INR/shares] -52,751.53	[INR/shares] -50,372.68	[INR/shares] -52,751.53	[INR/shares] -50,372.68
Total basic earnings (loss) per share	[INR/shares] -52,751.53	[INR/shares] -50,372.68	[INR/shares] -52,751.53	[INR/shares] -50,372.68
Diluted earnings per share [Abstract]				
Diluted earnings (loss) per share from continuing operations	[INR/shares] -52,751.53	[INR/shares] -50,372.68	[INR/shares] -52,751.53	[INR/shares] -50,372.68
Total diluted earnings (loss) per share	[INR/shares] -52,751.53	[INR/shares] -50,372.68	[INR/shares] -52,751.53	[INR/shares] -50,372.68

Unless otherwise specified, all monetary values are in Millions of INR

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Statement of profit and loss [Abstract]		
Income [Abstract]		
Revenue from operations	386.62	132.72
Other income	106.34	61.51
Total income	492.96	194.23
Expenses [Abstract]		
Cost of materials consumed	0	0
Changes in inventories of finished goods, work-in-progress and stock-in-trade	0	0
Employee benefit expense	973.81	1,071.1
Finance costs	21.37	22.45
Depreciation, depletion and amortisation expense	56.22	52.64
Other expenses	2,429.09	1,900.85
Total expenses	3,480.49	3,047.04
Profit before exceptional items and tax	-2,987.53	-2,852.81
Total profit before tax	-2,987.53	-2,852.81
Tax expense [Abstract]		
Current tax	0	0
Total tax expense	0	0
Total profit (loss) for period from continuing operations	-2,987.53	-2,852.81
Total profit (loss) for period	-2,987.53	-2,852.81
Comprehensive income OCI components presented net of tax [Abstract]		
Whether company has other comprehensive income OCI components presented net of tax	Yes	Yes
Other comprehensive income net of tax [Abstract]		
Components of other comprehensive income that will not be reclassified to profit or loss, net of tax [Abstract]		
Other comprehensive income, net of tax, gains (losses) on remeasurements of defined benefit plans	-1.1	0.1
Other comprehensive income that will not be reclassified to profit or loss, net of tax, others		
Total other comprehensive income that will not be reclassified to profit or loss, net of tax	-1.1	0.1
Other comprehensive income that will be reclassified to profit or loss, net of tax, others	0	0
Total other comprehensive income that will be reclassified to profit or loss, net of tax	0	0
Total other comprehensive income	-1.1	0.1
Total comprehensive income	-2,988.63	-2,852.71
Comprehensive income OCI components presented before tax [Abstract]		
Whether company has comprehensive income OCI components presented before tax	No	No
Other comprehensive income before tax [Abstract]		
Total other comprehensive income	-1.1	0.1
Total comprehensive income	-2,988.63	-2,852.71
Earnings per share explanatory [TextBlock]		
Earnings per share [Abstract]		
Earnings per share [Line items]		
Basic earnings per share [Abstract]		
Basic earnings (loss) per share from continuing operations	[INR/shares] -52,751.53	[INR/shares] -50,372.68
Total basic earnings (loss) per share	[INR/shares] -52,751.53	[INR/shares] -50,372.68
Diluted earnings per share [Abstract]		
Diluted earnings (loss) per share from continuing operations	[INR/shares] -52,751.53	[INR/shares] -50,372.68
Total diluted earnings (loss) per share	[INR/shares] -52,751.53	[INR/shares] -50,372.68

[210000a] Statement of profit and loss**Other comprehensive income that will not be reclassified to profit or loss, net of tax, others [Table]**

..(1)

Unless otherwise specified, all monetary values are in Millions of INR

Other comprehensive income that will not be reclassified to profit or loss, net of tax, others [Axis]	Column1	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Other comprehensive income that will not be reclassified to profit or loss, net of tax, others [Abstract]		
Other comprehensive income that will not be reclassified to profit or loss, net of tax, others [Line items]		
Description of other comprehensive income that will not be reclassified to profit or loss, net of tax, others	Re-measurement gains/ (losses) on defined benefit plans	Re-measurement gains/ (losses) on defined benefit plans
Other comprehensive income that will not be reclassified to profit or loss, net of tax, others	-1.1	0.1

[400200] Statement of changes in equity**Statement of changes in equity [Table]**

..(1)

Unless otherwise specified, all monetary values are in Millions of INR

Components of equity [Axis]	Equity [Member]			Equity attributable to the equity holders of the parent [Member]
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020
Disclosure of notes on changes in equity [TextBlock]	Textual information (24) [See below]			
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	-2,987.53	-2,852.81		-2,987.53
Changes in comprehensive income components	-1.1	0.1		-1.1
Total comprehensive income	-2,988.63	-2,852.71		-2,988.63
Other changes in equity [Abstract]				
Other additions to reserves	33.53	57.04		33.53
Total other changes in equity	33.53	57.04		33.53
Total increase (decrease) in equity	-2,955.1	-2,795.67		-2,955.1
Other equity at end of period	-8,434.61	-5,479.51	-2,683.84	-8,434.61

Statement of changes in equity [Table]

..(2)

Unless otherwise specified, all monetary values are in Millions of INR

Components of equity [Axis]	Equity attributable to the equity holders of the parent [Member]		Reserves [Member]	
	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	-2,852.81		-2,987.53	-2,852.81
Changes in comprehensive income components	0.1		0	0.1
Total comprehensive income	-2,852.71		-2,987.53	-2,852.71
Other changes in equity [Abstract]				
Other additions to reserves	57.04			
Total other changes in equity	57.04			
Total increase (decrease) in equity	-2,795.67		-2,987.53	-2,852.71
Other equity at end of period	-5,479.51	-2,683.84	-8,593.25	-5,605.72

Statement of changes in equity [Table]

..(3)

Unless otherwise specified, all monetary values are in Millions of INR

Components of equity [Axis]	Reserves [Member]	Capital redemption reserves [Member]		
	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period		0	0	
Total comprehensive income		0	0	
Total increase (decrease) in equity		0	0	
Other equity at end of period	-2,753.01	300.1	300.1	300.1

Statement of changes in equity [Table]

..(4)

Unless otherwise specified, all monetary values are in Millions of INR

Components of equity [Axis]	Retained earnings [Member]			Other retained earning [Member]
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	-2,987.53	-2,852.81		-2,987.53
Changes in comprehensive income components	0	0.1		0
Total comprehensive income	-2,987.53	-2,852.71		-2,987.53
Total increase (decrease) in equity	-2,987.53	-2,852.71		-2,987.53
Other equity at end of period	-8,893.35	-5,905.82	-3,053.11	-8,893.35

Statement of changes in equity [Table]

..(5)

Unless otherwise specified, all monetary values are in Millions of INR

Components of equity [Axis]	Other retained earning [Member]		Other equity components [Member]	Other comprehensive income, others [Member]
	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020	01/04/2019 to 31/03/2020
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	-2,852.81		0	0
Changes in comprehensive income components	0.1		-1.1	-1.1
Total comprehensive income	-2,852.71		-1.1	-1.1
Other changes in equity [Abstract]				
Other additions to reserves			0	0
Total other changes in equity			0	0
Total increase (decrease) in equity	-2,852.71		-1.1	-1.1
Other equity at end of period	-5,905.82	-3,053.11	-1.1	-1.1

Statement of changes in equity [Table]

..(6)

Unless otherwise specified, all monetary values are in Millions of INR

Components of equity [Axis]	Other equity other [Member]			Other equity other 1 [Member]
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	0	0		0
Total comprehensive income	0	0		0
Other changes in equity [Abstract]				
Other additions to reserves	33.53	57.04		33.53
Total other changes in equity	33.53	57.04		33.53
Total increase (decrease) in equity	33.53	57.04		33.53
Other equity at end of period	159.74	126.21	69.17	159.74
Description of nature of other equity, others	Share Based Payments	Share Based Payments		Share Based Payments

Statement of changes in equity [Table]

..(7)

Unless otherwise specified, all monetary values are in Millions of INR

Components of equity [Axis]	Other equity other 1 [Member]	
	01/04/2018 to 31/03/2019	31/03/2018
Other equity [Abstract]		
Statement of changes in equity [Line items]		
Equity [Abstract]		
Changes in equity [Abstract]		
Comprehensive income [Abstract]		
Profit (loss) for period		0
Total comprehensive income		0
Other changes in equity [Abstract]		
Other additions to reserves		57.04
Total other changes in equity		57.04
Total increase (decrease) in equity		57.04
Other equity at end of period		69.17
Description of nature of other equity, others	Share Based Payments	

Unless otherwise specified, all monetary values are in Millions of INR

	01/04/2019 to 31/03/2020
Disclosure of notes on changes in equity [TextBlock]	Textual information (25) [See below]

Textual information (24)

Disclosure of notes on changes in equity [Text Block]

a. Equity share capital

	No. of shares (Absolute)	Amount
At April 1, 2018	56,634	0.06
Issue of share capital	-	-
At March 31, 2019	56,634	0.06
Issue of share capital	-	-
At March 31, 2020	56,634	0.06

b. Other Equity

Particulars	Reserves and Surplus		Other comprehensive income		Total
	Capital reduction reserve**	Share based payments	Retained earnings	Actuarial Gain / (Loss)	
Balance as at April 01, 2018 after Ind AS adjustments *	300.10	69.17	(3,053.11)	-	(2,683.86)
Loss for the year	-	-	(2,852.81)	-	(2,852.81)
Other comprehensive income	-	-	-	0.10	0.10
Transferred to retained earnings	-	-	0.10	(0.10)	-
Compensation options granted during the year	-	57.04	-	-	57.04
Balance as at March 31, 2019	300.10	126.21	(5,905.82)	-	(5,479.53)
Loss for the year	-	-	(2,987.53)	-	(2,987.53)
Other comprehensive income	-	-	-	(1.10)	(1.10)
Compensation options granted during the year	-	33.53	-	-	33.53
Balance as at March 31, 2020	300.10	159.74	(8,893.35)	(1.10)	(8,434.63)

* Refer note no. 43 first time adoption of Ind AS 101 for reconciliation between IGAAP to Ind AS transition numbers

**The scheme of arrangement with Bright Lifecare Private Limited was filed with ROC on May 31, 2016 being the effective date of scheme and was accounted from the appointed date i.e. May 01, 2015. Accordingly, the Company had cancelled equity shares amounting to Rs. 300.10 during the year ended March 31, 2017.

Textual information (25)

Disclosure of notes on changes in equity [Text Block]

a. Equity share capital

	No. of shares (Absolute)	Amount
At April 1, 2018	56,634	0.06
Issue of share capital	-	-
At March 31, 2019	56,634	0.06
Issue of share capital	-	-
At March 31, 2020	56,634	0.06

b. Other Equity

Particulars	Reserves and Surplus	Other comprehensive income	Retained earnings	Actuarial Gain / (Loss)	Total
	Capital reduction reserve**	Share based payments			
Balance as at April 01, 2018 after Ind AS adjustments *	300.10	69.17	(3,053.11)	-	(2,683.86)
Loss for the year	-	-	(2,852.81)	-	(2,852.81)
Other comprehensive income	-	-	-	0.10	0.10
Transferred to retained earnings	-	-	0.10	(0.10)	-
Compensation options granted during the year	-	57.04	-	-	57.04
Balance as at March 31, 2019	300.10	126.21	(5,905.82)	-	(5,479.53)
Loss for the year	-	-	(2,987.53)	-	(2,987.53)
Other comprehensive income	-	-	-	(1.10)	(1.10)
Compensation options granted during the year	-	33.53	-	-	33.53
Balance as at March 31, 2020	300.10	159.74	(8,893.35)	(1.10)	(8,434.63)

* Refer note no. 43 first time adoption of Ind AS 101 for reconciliation between IGAAP to Ind AS transition numbers

**The scheme of arrangement with Bright Lifecare Private Limited was filed with ROC on May 31,2016 being the effective date of scheme and was accounted from the appointed date i.e. May 01,2015.Accordingly, the Company had cancelled equity shares amounting to Rs. 300.10 during the year ended March 31, 2017.

[320000] Cash flow statement, indirect

Unless otherwise specified, all monetary values are in Millions of INR

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018
Statement of cash flows [Abstract]			
Whether cash flow statement is applicable on company	Yes	Yes	
Cash flows from used in operating activities [Abstract]			
Profit before tax	-2,987.53	-2,852.81	
Adjustments for reconcile profit (loss) [Abstract]			
Adjustments for finance costs	20.82	21.95	
Adjustments for decrease (increase) in trade receivables, current	-26.67	-4	
Adjustments for decrease (increase) in other current assets	-121.55	-64.58	
Adjustments for other financial assets, current	-6.9	-17.45	
Adjustments for increase (decrease) in trade payables, current	34.69	106.02	
Adjustments for increase (decrease) in other current liabilities	1.64	30.04	
Adjustments for depreciation and amortisation expense	56.22	52.64	
Adjustments for provisions, current	9.85	12.49	
Adjustments for other financial liabilities, current	44.09	30.89	
Adjustments for share-based payments	33.53	57.04	
Adjustments for fair value losses (gains)	505.87	878.61	
Other adjustments to reconcile profit (loss)	-79	(A) 383.44	
Total adjustments for reconcile profit (loss)	472.59	1,487.09	
Net cash flows from (used in) operations	-2,514.94	-1,365.72	
Income taxes paid (refund)	4.1	14.53	
Net cash flows from (used in) operating activities	-2,519.04	-1,380.25	
Cash flows from used in investing activities [Abstract]			
Other cash receipts from sales of equity or debt instruments of other entities	4,243.03	1,824.58	
Other cash payments to acquire equity or debt instruments of other entities	548.16	433.83	
Proceeds from sales of property, plant and equipment	0.04	0.12	
Purchase of property, plant and equipment	16.86	28.72	
Purchase of intangible assets	0.66	0.71	
Interest received	15.97	0.56	
Other inflows (outflows) of cash	-2,087.5	-4,101.68	
Net cash flows from (used in) investing activities	1,605.86	-2,739.68	
Cash flows from used in financing activities [Abstract]			
Proceeds from issuing shares	1,438.16	3,687.07	
Proceeds from borrowings	0	120	
Repayments of borrowings	68.59	34.31	
Payments of lease liabilities	38.47	31.25	
Interest paid	7.68	9.17	
Other inflows (outflows) of cash	-28.5	(B) -72.03	
Net cash flows from (used in) financing activities	1,294.92	3,660.31	
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	381.74	-459.62	
Net increase (decrease) in cash and cash equivalents	381.74	-459.62	
Cash and cash equivalents cash flow statement at end of period	439.35	57.61	517.23

Footnotes

(A)

(B)

[610100] Notes - List of accounting policies

Unless otherwise specified, all monetary values are in Millions of INR

	01/04/2019 to 31/03/2020
Disclosure of significant accounting policies [TextBlock]	Textual information (26) [See below]

Textual information (26)

Disclosure of significant accounting policies [Text Block]

Corporate information

1MG Technologies Private Limited (the Company), was incorporated on April 20, 2015 as a Private Limited Company under Companies Act 2013, in India. The Company owns and operates under the brand name "1mg", which is a hyper- local market-place that aims at connecting local buyers and local sellers by enabling discovery of local merchants, product, inventory and pricing information. The Company is an "Intermediary" in accordance with the meaning of "Intermediary" envisaged under Section 2(w) of the Information Technology Act, 2000, as amended from time to time.

Significant accounting policies

A summary of the significant accounting policies applied in the preparation of the standalone financial statements are as given below. These accounting policies have been applied consistently to all periods presented in the financial statements.

Statement of compliance

The standalone financial statements have been prepared in accordance with Indian Accounting Standards (Ind AS) and the provisions of the Companies Act, 2013 ("Act") (to the extent notified). The Ind AS are prescribed under Section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended. These are the Company's first Ind AS compliant financial statements and April 1, 2018 is the transition date to the Ind AS for the Company. For the year ended March 31, 2019, the Company prepared its financial statements in accordance with Companies (Accounting Standards) Rules, 2006 notified under section 133 of the Act, and other relevant provisions of the Act ('Indian GAAP'). An explanation of how the transition to Ind AS has affected the reported financial position, financial performance and cash flows of the Company is provided in Note 43 Impact on first time adoption of Ind AS.

Basis of preparation

The financial statements have been prepared on accrual and going concern basis under historical cost convention except for the following assets and liabilities which are measured at fair value:

Investments in mutual funds
Financial liability designated at fair value through profit or loss - CCPSShare based payment transactions including founder incentive and Net defined benefit liability recorded at present value of defined benefit obligations net of fair value of plan assets

The financial statements are presented in Indian Rupees (INR or Rs.) and all values in the tables are reported in millions of Indian rupees except share data, unless otherwise stated. Certain notes and disclosures in the financials have been represented as Zero ("0"), where the absolute amount is below the rounding off norms adopted by the Company.

C. Use of estimates and judgements

The preparation of financial statements in conformity with Ind AS requires management to make judgments, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses. Actual results may differ from these estimates. Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized in the period in which estimates are revised if the revision affects only that period or in the period of the revision and future periods if the revision affects both current and future periods.

Critical accounting judgments and key sources of uncertainty

The following are the key assumptions concerning the future, and other sources of estimation uncertainty at the end of the reporting period that may have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities in future are:

Estimates

Useful lives and residual value of property, plant and equipment: Useful life and residual value are determined by the management based on a technical evaluation considering nature of asset, past experience, estimated usage of the asset, vendor's advice etc and same is reviewed at each financial year end.

Measurement of defined benefit obligation: The cost of defined benefit gratuity plan and the present value of the gratuity obligation are determined using actuarial valuations. An actuarial valuation involves making various assumption that may differ from actual developments in

future. This includes determination of discount rate, future salary increase rate, mortality rates etc.

iii. Impairment of financial and non-financial assets: Assumptions underlying the estimation of recoverable amounts of assets for impairment tests.

iv. Share based payments/ Founder incentive: Estimating fair value for share based payment transactions requires determination of the most appropriate valuation model, which is dependent on the terms and conditions of the grant. This estimate also requires determination of the most appropriate inputs to the valuation model including expected life of the share option, volatility and dividend yield and making assumptions about them. The assumptions and models used in estimating fair value for share based payment transactions are disclosed in Note no. 29.

Judgements/Leases: To determine whether arrangement contains a lease or not requires management judgement. Facilitation revenue: Whether Company acts as an agent or principal in a transaction requires management judgements. The Company has concluded that it is an agent in its revenue arrangements, except for other operating revenue as it typically does not control the good/services before transferring them to the end-customer. Incentives: Assessment of accounting for incentives/consideration payable to customer and customers' customer.

D. Functional and Foreign currency

Functional and presentation currency

Management has determined the currency of the primary economic environment in which the entity resides in and operates as the functional currency. The functional currency of the Company is Indian Rupees (INR), as it best represents the operating business performance and underlying transactions. All financial information presented in INR, except as stated otherwise.

Transactions and balances

Transactions in foreign currencies are measured in the functional currency of the Company and are recorded on initial recognition in the functional currency at exchange rates prevailing at the transaction dates. Monetary assets and liabilities denominated in foreign currencies are translated at the rate of exchange ruling at the end of the reporting period.

Exchange differences arising on settlement or translation of monetary items are recognised in the statement of profit and loss.

Non-monetary items that are measured in historical cost in a foreign currency are translated using the exchange rates at the dates of the initial transactions. Non-monetary items measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined.

E. Current and non-current classification

The Company presents assets and liabilities in the balance sheet based on current/non-current classification.

An asset is current when it is: Expected to be realised or intended to be sold or consumed in normal operating cycle; Held primarily for the purpose of trading; Expected to be realised within twelve months after the reporting period; or Cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period. Current assets include current portion of non-current financial assets. All other assets are classified as non-current. A liability is current when:

It is expected to be settled in normal operating cycle; It is held primarily for the purpose of trading; It is due to be settled within twelve months after the reporting period; or There is no unconditional right to defer settlement of the liability for at least twelve months after the reporting period. Current liabilities include current portion of non-current financial liabilities. All other liabilities are classified as non-current. The operating cycle is the time between the acquisition of assets for processing and their realisation in cash

F. Measurement of fair values

A number of the Company's accounting policies and disclosures require the measurement of fair values, for financial assets and liabilities. The Company has an established control framework with respect to the measurement of fair values. This includes a valuation team that has overall responsibility for overseeing all significant fair value measurements, including Level 3 fair values, and reports directly to the board of directors.

the valuation team regularly reviews significant unobservable inputs and valuation adjustments. If third party information, such as broker quotes or pricing services, is used to measure fair values, then the valuation team assesses the evidence obtained from the third parties to support the conclusion that these valuations meet the requirements of Ind AS, including the level in the fair value hierarchy in which the valuations should be classified.

External valuers are involved in valuation of significant financial assets and liabilities. Involvement of external valuers is decided upon by valuation team. Selection criteria includes market knowledge, reputation, independence and whether professional standards are maintained.

Significant valuation issues are reported to the Company's board of directors.

Fair values are categorised into different levels in a fair value hierarchy based on the inputs used in the valuation techniques as follows:

-Level 1: quoted prices (unadjusted) in active markets for identical assets or liabilities.

-Level 2: inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly (i.e. as prices) or indirectly (i.e. derived from prices)

-Level 3: inputs for the asset or liability that are not based on observable market data (unobservable inputs).

When measuring the fair value of an asset or a liability, the Company uses observable market data as far as possible. If the inputs used to measure the fair value of an asset or a liability fall into different levels of the fair value hierarchy, then the fair value measurement is categorised in its entirety in the same level of the fair value hierarchy as the lowest level input that is significant to the entire measurement.

The Company recognises transfer between levels of the fair value hierarchy at the end of the reporting period during which the change has occurred.

Further information about the assumptions made in measuring fair values is included in the note no. 41- Fair value measurement

G. Revenue recognition

The Company derives revenue primarily from facilitation of sale of goods and provision of services from the customers listed on its marketplace. Revenue from contracts with customers is recognized when control of goods or services are transferred to the customer at an amount that reflects consideration to which the Company expects to be entitled in exchange for those goods or services. The Company has concluded that it is the agent in its revenue arrangements (except for other operating revenue) because it typically does not control the good/services before transferring them to the end- customer.

The disclosures of significant accounting judgements, estimates and assumptions relating to revenue from contracts with customers are provided in Note 2C. Revenue is recognized based on the following specified criteria:

E-pharma

The Company recognises facilitation fee as revenue when the transaction of sale of goods is completed and settled through its market place i.e. at the time of delivery of the goods to the end-customers. Revenue from shipping services provided to such customers is recognized on delivery.

E-diagnostic

The Company recognises facilitation fee when the transaction of provisioning of diagnostic services is completed and settled through its market place i.e. when the test reports are available to the end-customers.

Revenue from e-consultancy services and advertisement services are recognised upon rendering of services

Contract balances

Trade receivables- A receivable represents the Company's right to an amount that is unconditional i.e. only the passage of time is required before payment of the consideration is due.

Contract liabilities- A contract liability is the obligation to transfer goods or services to a customer for which the Company has received consideration (or an amount of consideration is due) from the customer.

Transaction price

The transaction price typically includes the amount of consideration the Company expects to be entitled in exchange for transferring goods or services to the customer. Revenue from pharma facilitation contracts of the company is generally based on the sale price of the transaction settled through its market place and contracts provide a right of return the goods to the end-customers within a specified period of time. The Company uses the expected value method to estimate the goods that will not be returned because this method best predicts the amount of variable consideration to which the Company will be entitled. The requirements in Ind AS 115 on constraining estimates of variable consideration are also applied in order to determine the amount of variable consideration that can be included in the transaction price. For goods that are expected to be returned, instead of revenue, the Company recognises a refund liability.

The Company receives short-term advances from its customers. Using the practical expedient in Ind AS 115, the Company does not adjust the promised amount of consideration for the effects of a significant financing component as the period between the transfer of the promised good or service to the customer and when the customer pays for that good or service is one year or less.

The Company collects Goods and Service Tax (GST) and sales taxes on behalf of the government. Hence, GST is not included in Revenue from operations.

Consideration payable to a customers includes promotional coupons (i.e business promotion expenses) to the end customers, applied on the transaction value. Such promotional coupons are accounted for in the financial statements as a reduction from the revenue in accordance with Ind AS 115. Cashback given to end customer for enhancing the use of Company's market place, is recorded as business promotion expenses.

Other Income

Interest income mainly consists of interest income earned on bank deposits recorded using effective interest rate.

H. Property, plant and equipment

Recognition and measurement

All items of property, plant and equipment are initially measured at cost and subsequently it is measured at cost less accumulated depreciation and impairment losses, if any. Costs include expenditures directly attributable to acquisition of assets. The cost of an item of property, plant and equipment is recognised as an asset, if and only if, it is probable that future economic benefits associated with the item will flow to the Company and the cost of the item can be measured reliably. When significant parts of property, plant and equipment are required to be replaced in intervals, the Company recognises such parts as individual assets with specific useful lives and depreciation, respectively. Any subsequent cost incurred is recognised in the carrying amount of the plant and equipment as a replacement if the recognition criteria are satisfied. All other repair and maintenance costs are recognised in statement of profit and loss as incurred.

Derecognition

An item of plant and equipment is derecognised upon disposal or when no future economic benefits are expected from its use or disposal. Any gain or loss on de-recognition of the asset is included in the statement of profit and loss in the year the asset is derecognised.

c. Depreciation

The Company depreciates property, plant and equipment over the estimated useful life on a straight-line basis from the date the assets are available for use. The estimated useful life of assets are reviewed and where appropriate are adjusted, annually.

The Company has assessed the useful lives of Property, Plant and Equipment as per Schedule II to the Companies Act, 2013. The residual value, estimated useful life and method of depreciation of property, plant and equipment are reviewed at each financial year and adjusted prospectively, if appropriate. The estimated useful lives of assets are as follows:

Category of assets	Estimated useful life (Years)
Computers	3
Furniture and fixtures	5
Office equipment	3

The carrying values of property, plant and equipment are reviewed for impairment when events or changes in circumstances indicate that the carrying value may not be recoverable.

Intangible assets

Recognition and measurement

Intangible assets acquired separately are measured on initial recognition at cost. Following initial recognition, intangible assets are carried at cost less any accumulated amortization and any impairment losses, if any. Internally generated intangible assets, excluding capitalised development costs, are not capitalised and expenditure is recognised in the statement of profit and loss when it is incurred.

Subsequent expenditures are capitalised only when they increase the future economic benefits embodied in the specific asset to which they relate.

Intangible assets with indefinite useful lives are not amortised, but tested for impairment annually. Intangible assets with finite lives are amortised over the estimated useful life. The amortisation period and the amortisation method for an intangible asset with a finite useful life are reviewed at least at the end of each reporting period. The amortisation expense on intangible assets with finite lives is recognised in the statement of profit and loss in the expense category consistent with the function of the intangible assets.

Derecognition

An intangible asset is derecognised when no future economic benefits are expected from their use or upon their disposal. Gains and losses on disposal of an item of intangible assets are determined by comparing the proceeds from disposal with the carrying amount of intangible assets and are recognized in the statement of profit and loss.

Amortization

Amortisation method, useful lives and residual values are reviewed at the end of each financial year and adjusted, if appropriate.

The estimated useful lives of intangible assets are as follows:

Category of assets	Estimated useful life (Years)
Computer software and mobile applications	3
Domain name	3
Intellectual property rights	3

J. Borrowing costs

Borrowing cost includes interest and other costs incurred in connection with the arrangement of borrowings. Borrowing costs directly attributable to the acquisition or construction of an asset that necessarily takes a substantial period of time to get ready for its intended use or sale are capitalized as part of the cost of the respective asset. Other borrowing costs are expensed in the period they occur.

K. Impairment of non-financial assets

The carrying amounts of the Company's non-financial assets are reviewed at each reporting date to determine whether there is any indication of impairment considering the provisions of Ind AS 36 'Impairment of Assets'. If any such indication exists, then the asset's recoverable amount is estimated.

For assets that are not yet available for use, the recoverable amount is estimated at each reporting date.

The recoverable amount of an asset or cash-generating unit is the higher of its fair value less costs to disposal and its value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset. For the purpose of impairment testing, assets that cannot be tested individually are accompanied together into the smallest group of assets that generates cash inflows from continuing use that are largely independent of the cash inflows of other assets or groups of assets (the "cash-generating unit", or "CGU").

An impairment loss is recognized if the carrying amount of an asset or its CGU exceeds its estimated recoverable amount. Impairment losses are recognized in profit or loss. Impairment losses recognized in respect of CGUs are reduced from the carrying amounts of the assets of the CGU.

Impairment losses recognized in prior periods are assessed at each reporting date for any indications that the loss has decreased or no longer exists. An impairment loss is reversed if there has been a change in the estimates used to determine the recoverable amount. An impairment loss is reversed only to the extent that the asset's carrying amount does not exceed the carrying amount that would have been determined, net of depreciation or amortization, if no impairment loss had been recognized.

L. Provisions and contingencies

Provisions are recognised when the Company has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and the amount of the obligation can be estimated reliably.

Provisions are reviewed at the end of each reporting period and adjusted to reflect the current best estimate. If it is no longer probable that an outflow of economic resources will be required to settle the obligation, the provision is reversed.

The amount recognized as a provision is the best estimate of the consideration required to settle the present obligation at the end of the reporting period, taking into account the risks and uncertainties surrounding the obligation.

If the effect of the time value of money is material, provisions are discounted using a current pre tax rate that reflects, where appropriate, the risks specific to the liability. When discounting is used, the increase in the provision due to the passage of time is recognised as a finance cost.

When some or all of the economic benefits required to settle a provision are expected to be recovered from a third party, the receivable is recognized as an asset, if it is virtually certain that reimbursement will be received and the amount of the receivable can be measured reliably. The expense relating to a provision is presented in the statement of profit and loss net of any reimbursement.

A contingent liability is a possible obligation that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Company; or A present obligation that arises from past events but is not recognised because:

It is not probable that an outflow of resources embodying economic benefits will be required to settle the obligation; or The amount of the obligation cannot be measured with sufficient reliability.

A contingent asset is a possible asset that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Company.

Contingent liabilities and assets are not recognised on the balance sheet of the Company, except for contingent liabilities assumed in a business combination that are present obligations arising from past events and which the fair values can be reliably determined.

M. Cash and cash equivalents

Cash and cash equivalents in the balance sheet comprise cash at banks and on hand and short-term deposits with an original maturity of three months or less, which are subject to an insignificant risk of changes in value.

N. Employee Benefits

Employee benefits include provident fund, employee state insurance scheme, gratuity fund, compensated absences and share based payments.

Defined contribution plan

The Company makes contributions to the Provident Fund scheme, a defined contribution benefit scheme. These contributions are deposited with Government administered fund and recognised as an expense in the period in which the related service is performed. There is no further obligation on the Company on this defined contribution plan.

Defined benefit plan

In accordance with Indian law, the Company provides for gratuity, a defined benefit retirement plan (the "Gratuity Plan") covering all employees. The Gratuity Plan provides a lump sum payment to vested employees on retirement or on termination of employment for an amount based on the respective employee's salary and the years of employment with the Company. The Company estimates its liability as of each balance sheet date based on an actuarial valuation performed by an independent actuary using projected unit credit method. All the actuarial gain and losses are recognized immediately in full in the period in which they occur in the statement of profit and loss under the Gratuity Plan.

Re-measurement, comprising actuarial gains and losses, the effect of the changes to the asset ceiling and the return on plan assets (excluding net interest), is reflected immediately in the balance sheet with a charge or credit recognised in other comprehensive income in the period in which they occur. Remeasurement recognised in other comprehensive income is reflected immediately in retained earnings and is not reclassified to profit or loss. Net interest is calculated by applying the discount rate at the beginning of the period to the net defined benefit liability or asset.

Defined benefit costs are categorised into three components - Service cost, net interest expense or income; and remeasurement. The Company

presents the first two components of defined benefit costs in profit or loss in the line item 'Employee benefits expense'.

The retirement benefit obligation recognized in the Balance Sheet represents the present value of the defined benefit obligation as reduced by the fair value of scheme assets. Any asset resulting from this calculation is limited to the present value of available refunds and reductions in future contributions to the schemes.

Short-term employee benefits:

The undiscounted amount of short-term employee benefits expected to be paid in exchange for the services rendered by employees are recognized during the year when the employees render the service. These benefits include performance incentive and compensated absences which are expected to occur within twelve months after the end of the period in which the employee renders the related service. The cost of short-term compensated absences is accounted as under:

Long-term employee benefits:

Compensated absences which are not expected to occur within twelve months after the end of the period in which the employee renders the related service are recognized as a liability at the present value of the defined benefit obligation as at the balance sheet date.

Employee share option in case of accumulated compensated absences, when employees render the services that increase their entitlement of future compensated absences; and in case of non-accumulating compensated absences, when the absences occur.

Equity-settled transactions

Employees of the Company receive remuneration in the form of share options as consideration for services rendered. The cost of these equity-settled share based payment transactions with employees is measured by reference to the fair value of the options using option pricing model at the date on which the options are granted which takes into account market conditions and non-vesting conditions. This cost is recognised in the statement of profit or loss, with a corresponding increase in the share-based payment reserve, a component of equity, over the vesting period. The equity instruments generally vest in a graded manner over the vesting period. The fair value determined at the grant date is expensed over the vesting period of the respective tranches of such grants (accelerated amortization). The stock compensation expense is determined based on the Company's estimate of equity instruments that will eventually vest.

Service and non-market performance conditions are not taken into account when determining the grant date fair value of awards, but the likelihood of the conditions being met is assessed as part of the Group's best estimate of the number of equity instruments that will ultimately vest. Market performance conditions are reflected within the grant date fair value. Any other conditions attached to an award, but without an associated service requirement, are considered to be non-vesting conditions. Non-vesting conditions are reflected in the fair value of an award and lead to an immediate expensing of an award unless there are also service and/or performance conditions.

No expense is recognised for awards that do not ultimately vest because non-market performance and/or service conditions have not been met. Where awards include a market or non-vesting condition, the transactions are treated as vested irrespective of whether the market or non-vesting condition is satisfied, provided that all other performance and/or service conditions are satisfied.

When the terms of an equity-settled award are modified, the minimum expense recognised is the grant date fair value of the unmodified award, provided the original terms of the award are met. An additional expense, measured as at the date of modification, is recognised for any modification that increases the total fair value of the share-based payment transaction, or is otherwise beneficial to the employee. Where an award is cancelled by the entity or by the counterparty, any remaining element of the fair value of the award is expensed immediately through consolidated statement of profit or loss.

Cash-settled transactions

A liability is recognised for the fair value of cash-settled transactions. The fair value is measured initially and at each reporting date up to and including the settlement date, with changes in fair value recognised in employee benefits expense. The fair value is expensed over the period until the vesting date with recognition of a corresponding liability. The approach used to account for vesting conditions when measuring equity-settled transactions also applies to cash-settled transactions.

f. Other employee benefits

Other employee benefit obligations are measured on an undiscounted basis and are expensed as the related service is provided.

O. Lease

The Company's lease asset classes primarily consist of leases for buildings. The Company, at the inception of a contract, assesses whether the contract is a lease or not lease. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a time

in exchange for a consideration.

The Company applies a single recognition and measurement approach for all leases. The Company recognises lease liabilities to make lease payments and right-of-use assets representing the right to use the underlying assets.

Right-of-use assets

The Company recognises a right-of-use asset at the lease commencement date (i.e., the date the underlying asset is available for use). The right-of-use asset is initially measured at cost, which comprises the initial amount of the lease liability adjusted for any lease payments made at or before the commencement date, plus any initial direct costs incurred and an estimate of costs to dismantle and remove the underlying asset or to restore the underlying asset or the site on which it is located, less any lease incentives received.

The right-of-use asset is subsequently depreciated using the straight-line method over the shorter of the lease term and the estimated useful lives of the assets, as follows:

Building- 2 to 6 years

The right-of-use assets are also subject to impairment. Refer to the accounting policies in section (K) Impairment of non- financial assets.

ii. Lease Liabilities

The lease liability is initially measured at the present value of the lease payments that are not paid at the commencement date, discounted using the Company's incremental borrowing rate. After the commencement date, the amount of lease liabilities is increased to reflect the accretion of interest and reduced for the lease payments made. It is remeasured when there is a change in future lease payments arising from a change in an index or rate, change in the Company's estimate of the amount expected to be payable under a residual value guarantee, change in assessment of whether the Company will exercise a purchase, extension or termination option.

iii. Short-term leases and leases of low-value assets

The Company has elected not to recognise right-of-use assets and liabilities for short-term leases that have a lease term of 12 months or less and leases of low-value assets. The Company recognises the lease payments associated with these leases as an expense on a straight-line basis over the lease term

P. Taxes

Current income tax

Current income tax for the current and prior periods are measured at the amount expected to be recovered from or paid to the taxation authorities based on the taxable income for the period. The tax rates and tax laws used to compute the current tax amount are those that are enacted or substantively enacted by the reporting date and applicable for the period. The Company offsets current tax assets and current tax liabilities, where it has a legally enforceable right to set off the recognized amounts and where it intends either to settle on a net basis, or to realize the asset and liability simultaneously.

Current income tax relating to items recognised directly in equity is recognised in equity and not in the statement of profit or loss. Management periodically evaluates positions taken in the tax returns with respect to situations in which applicable tax regulations are subject to interpretation, and it establishes provisions where appropriate.

Deferred tax

Deferred income tax is recognized using the using the balance sheet approach. Deferred income tax assets and liabilities are recognized for deductible and taxable temporary differences arising between the tax base of assets and liabilities and their carrying amount in financial statements, except when the deferred income tax arises from the initial recognition of goodwill or an asset or liability in a transaction that is not a business combination and affects neither accounting nor taxable profits or loss at the time of the transaction. Deferred income tax assets are recognized to the extent it is probable that taxable profit will be available against which the deductible temporary differences and the carry forward of unused tax credits and unused tax losses can be utilized.

The carrying amount of deferred income tax assets is reviewed at each reporting date and reduced to the extent that it is no longer probable that sufficient taxable profit will be available to allow all or part of the deferred income tax asset to be utilized. Deferred income tax assets and liabilities are measured at the tax rates that are expected to apply in the period when the asset is realized or the liability is settled, based on tax rates (and tax laws) that have been enacted or substantively enacted at the reporting period.

Deferred tax relating to items recognised outside profit or loss is recognised outside profit or loss. Deferred tax items are recognised in correlation to the underlying transaction either in OCI or directly in equity.

The Company offsets deferred income tax assets and liabilities, where it has a legally enforceable right to offset current tax assets against current tax liabilities, and they relate to taxes levied by the same taxation authority on either the same taxable entity, or on different taxable entities where there is an intention to settle the current tax liabilities and assets on a net basis or their tax assets and liabilities will be realized simultaneously.

Q. Earnings per share

Basic earnings per share is computed by dividing the profit/(loss) attributable to ordinary equity holders of the Parent by weighted average number of equity shares outstanding during the period adjusted for treasury shares held. Diluted earnings per share is computed by dividing the profit/(loss) attributable to ordinary equity holders of the Parent using the weighted-average number of equity shares considered for deriving basic earnings per share and weighted average number of dilutive equivalent shares outstanding during the period, except where the results would be anti-dilutive.

Dilutive potential shares are deemed converted at the beginning of the period, unless issued at later date.

R. Financial guarantee contracts

A financial guarantee contract is a contract that requires the Company to make specified payments to reimburse the holder for the loss it incurred when the specified debtor fails to make payment due in accordance with the terms of a debt instrument.

Financial guarantee contracts are recognised initially as a liability at fair value, adjusted for transaction costs that are directly attributable to the issuance of the guarantee. Subsequently it is measured at the higher of:

the amount of the loss allowance determined in accordance with the Expected Credit Loss model, and the amount initially recognised less, when appropriate, the cumulative amount of income recognised in accordance with the principles of Ind AS 115.

S. Financial instruments

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity. Financial assets and financial liabilities are recognised when the Company becomes a party to the contractual provisions of the instruments.

a. Initial recognition and measurement

Financial assets and financial liabilities are initially measured at fair value. Transaction costs that are directly attributable to the acquisition or issue of financial assets and financial liabilities (other than financial assets and financial liabilities at fair value through profit or loss) are added to or deducted from the fair value of the financial assets or financial liabilities, as appropriate, on initial recognition. Transaction costs directly attributable to the acquisition of financial assets or financial liabilities at fair value through profit or loss are recognised immediately in profit or loss.

b. Classification and Subsequent measurement

Financial assets carried at amortised cost: A financial asset is subsequently measured at amortised cost if the asset is held within a business model whose objective is to hold assets in order to collect contractual cash flows; and the contractual terms of the instrument give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

Financial assets carried at fair value through other comprehensive income (FVTOCI): A financial asset is subsequently measured at fair value through other comprehensive income if the asset is held within a business model whose objective is achieved both by collecting contractual cash flows and selling financial assets; and the contractual terms of the instrument give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

Financial assets carried at fair value through profit or loss (FVTPL): All other financial assets are subsequently measured at fair value.

Financial liabilities at amortised cost: Financial liabilities includes interest bearing loans and borrowings which are subsequently measured at amortized cost using the effective interest method. For trade and other payables maturing within one year from the Balance Sheet date, the carrying amounts approximate fair value due to the short maturity of these instruments.

Financial liabilities at fair value through profit and loss: Financial liabilities designated upon initial recognition at fair value through profit or loss are designated as such at the initial date of recognition, and only if the criteria in Ind AS 109 are satisfied. For liabilities designated as FVTPL, fair value gains/ losses attributable to changes in own credit risk are recognized in OCI. These gains/losses are not subsequently transferred to P&L. However, the company may transfer the cumulative gain or loss within equity. All other changes in fair value of such liability are recognised in the statement of profit and loss.

c. Derecognition of financial assets: The Company derecognizes a financial asset when the contractual rights to the cash flows from the financial asset expire or it transfers the financial asset and the substantially all the risks and rewards of ownership of the asset to another party or the transfer qualified for derecognition under Ind AS 109.

d. Derecognition of financial liabilities: The Company derecognizes a financial liability when the obligation under the liability is discharged or cancelled or expires. When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as the derecognition of the original liability and the recognition of a new liability. The difference in the respective carrying amounts is recognised in the statement of profit or loss.

e. Impairment of financial assets: The Company recognizes loss allowances using the Expected Credit Loss (ECL) for the financial assets which are not measured at fair value through profit or loss. In relation to loss allowance for financial assets (excluding trade receivables), ELC's are measured at an amount equal to 12 month ECL, unless there has been significant increase in credit risk from initial recognition in which case those are measured at lifetime ECL.

f. Offsetting financial instruments: Financial assets and liabilities are offset and the net amount is reported in the balance sheet where there is a legally enforceable right to offset the recognised amounts and there is an intention to settle on a net basis or realise the asset and settle the liability simultaneously. The legally enforceable right must not be contingent on future events and must be enforceable in the normal course of business and in the event of default, insolvency or bankruptcy of the Company or the counterparty.

g. Compound financial instruments: Components of convertible redeemable preference shares (CRPS) are segregated into financial liability, derivatives and equity components based on the terms of the contract. Compound financial instruments have both a financial liability and an equity component from the issuer's perspective. The components are defined based on the terms of the financial instrument and presented and measured separately according to their substance. At initial recognition of a compound financial instrument, the financial liability component is recognised at fair value using effective interest and the residual amount is allocated to equity.

h. Derivative financial instruments: All derivatives are recognised initially at fair value on the date a derivative contract is entered into and subsequently re-measured at fair value. Embedded derivatives are separated from the host contract and accounted for separately if they are not closely related to the host contract. The Company measures all derivative financial instruments based on fair values derived from market prices of the instruments or from option pricing models, as appropriate. Changes in the fair value of any derivative instruments that do not qualify for hedge accounting are recognised immediately in the statement of profit or loss, except for derivatives that are highly effective and qualify for cash flow or net investment hedge accounting.

i. Embedded derivatives: An embedded derivative is a component of a hybrid (combined) instrument that also includes a non-derivative host contract - with the effect that some of the cash flows of the combined instrument vary in a way similar to a stand-alone derivative. An embedded derivative cause some or all of the cash flows that otherwise would be required by the contract to be modified according to a specified interest rate, financial instrument price, commodity price, foreign exchange rate, index of prices or rates, credit rating or credit index, or other variable provided in the case of a non-financial variable that the variable is not specific to a party to the contract. Re-assessment only occurs if there is either a change in the terms of the contract that significantly modifies the cash flows that would otherwise be required or a reclassification of a financial asset at fair value through profit or loss. If the hybrid contract contains a host i.e. a financial asset within the scope of IND AS 109, the Company does not separate embedded derivatives. Rather, it applies the classification requirements contained in IND AS 109 to the entire hybrid contract. Derivatives embedded in all other host contracts are accounted for as separate derivatives and recorded at fair value if their economic characteristics and risks are not closely related to those of the host contracts and the host contracts are not held for trading or designated at fair value through profit or loss. The initial carrying amount of the host instrument is the residual amount after separating the embedded derivative. These embedded derivatives are measured at fair value with changes in fair value recognised in profit or loss, unless designated as effective hedging instruments.

T. Cash flow statement

Cash flow are reported using the indirect method whereby loss for the period is adjusted for the effects of transaction of non-cash nature.

[610200] Notes - Corporate information and statement of IndAs compliance

Unless otherwise specified, all monetary values are in Millions of INR

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of corporate information notes and other explanatory information [TextBlock]		
Statement of Ind AS compliance [TextBlock]	Textual information (27) [See below]	
Whether there is any departure from Ind AS	No	No
Whether there are reclassifications to comparative amounts	No	No
Disclosure of significant accounting policies [TextBlock]	Textual information (28) [See below]	

Textual information (27)**Statement of Ind AS compliance [Text Block]**

The standalone financial statements have been prepared in accordance with Indian Accounting Standards (Ind AS) and the provisions of the Companies Act, 2013 ("Act") (to the extent notified). The Ind AS are prescribed under Section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended. These are the Company's first Ind AS compliant financial statements and April 1, 2018 is the transition date to the Ind AS for the Company. For the year ended March 31, 2019, the Company prepared its financial statements in accordance with Companies (Accounting Standards) Rules, 2006 notified under section 133 of the Act, and other relevant provisions of the Act ('Indian GAAP'). An explanation of how the transition to Ind AS has affected the reported financial position, financial performance and cash flows of the Company is provided in Note 43 Impact on first time adoption of Ind AS.

Textual information (28)

Disclosure of significant accounting policies [Text Block]

Corporate information

1MG Technologies Private Limited (the Company), was incorporated on April 20, 2015 as a Private Limited Company under Companies Act 2013, in India. The Company owns and operates under the brand name "1mg", which is a hyper- local market-place that aims at connecting local buyers and local sellers by enabling discovery of local merchants, product, inventory and pricing information. The Company is an "Intermediary" in accordance with the meaning of "Intermediary" envisaged under Section 2(w) of the Information Technology Act, 2000, as amended from time to time.

Significant accounting policies

A summary of the significant accounting policies applied in the preparation of the standalone financial statements are as given below. These accounting policies have been applied consistently to all periods presented in the financial statements.

Statement of compliance

The standalone financial statements have been prepared in accordance with Indian Accounting Standards (Ind AS) and the provisions of the Companies Act, 2013 ("Act") (to the extent notified). The Ind AS are prescribed under Section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended. These are the Company's first Ind AS compliant financial statements and April 1, 2018 is the transition date to the Ind AS for the Company. For the year ended March 31, 2019, the Company prepared its financial statements in accordance with Companies (Accounting Standards) Rules, 2006 notified under section 133 of the Act, and other relevant provisions of the Act ('Indian GAAP'). An explanation of how the transition to Ind AS has affected the reported financial position, financial performance and cash flows of the Company is provided in Note 43 Impact on first time adoption of Ind AS.

Basis of preparation

The financial statements have been prepared on accrual and going concern basis under historical cost convention except for the following assets and liabilities which are measured at fair value:

Investments in mutual funds
Financial liability designated at fair value through profit or loss - CCPSShare based payment transactions including founder incentive and Net defined benefit liability recorded at present value of defined benefit obligations net of fair value of plan assets

The financial statements are presented in Indian Rupees (INR or Rs.) and all values in the tables are reported in millions of Indian rupees except share data, unless otherwise stated. Certain notes and disclosures in the financials have been represented as Zero ("0"), where the absolute amount is below the rounding off norms adopted by the Company.

C. Use of estimates and judgements

The preparation of financial statements in conformity with Ind AS requires management to make judgments, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses. Actual results may differ from these estimates. Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized in the period in which estimates are revised if the revision affects only that period or in the period of the revision and future periods if the revision affects both current and future periods.

Critical accounting judgments and key sources of uncertainty

The following are the key assumptions concerning the future, and other sources of estimation uncertainty at the end of the reporting period that may have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities in future are:

Estimates

Useful lives and residual value of property, plant and equipment: Useful life and residual value are determined by the management based on a technical evaluation considering nature of asset, past experience, estimated usage of the asset, vendor's advice etc and same is reviewed at each financial year end.

Measurement of defined benefit obligation: The cost of defined benefit gratuity plan and the present value of the gratuity obligation are determined using actuarial valuations. An actuarial valuation involves making various assumption that may differ from actual developments in

future. This includes determination of discount rate, future salary increase rate, mortality rates etc.

iii. Impairment of financial and non-financial assets: Assumptions underlying the estimation of recoverable amounts of assets for impairment tests.

iv. Share based payments/ Founder incentive: Estimating fair value for share based payment transactions requires determination of the most appropriate valuation model, which is dependent on the terms and conditions of the grant. This estimate also requires determination of the most appropriate inputs to the valuation model including expected life of the share option, volatility and dividend yield and making assumptions about them. The assumptions and models used in estimating fair value for share based payment transactions are disclosed in Note no. 29.

Judgements/Leases: To determine whether arrangement contains a lease or not requires management judgement. Facilitation revenue: Whether Company acts as an agent or principal in a transaction requires management judgements. The Company has concluded that it is an agent in its revenue arrangements, except for other operating revenue as it typically does not control the good/services before transferring them to the end-customer. Incentives: Assessment of accounting for incentives/consideration payable to customer and customers' customer.

D. Functional and Foreign currency

Functional and presentation currency

Management has determined the currency of the primary economic environment in which the entity resides in and operates as the functional currency. The functional currency of the Company is Indian Rupees (INR), as it best represents the operating business performance and underlying transactions. All financial information presented in INR, except as stated otherwise.

Transactions and balances

Transactions in foreign currencies are measured in the functional currency of the Company and are recorded on initial recognition in the functional currency at exchange rates prevailing at the transaction dates. Monetary assets and liabilities denominated in foreign currencies are translated at the rate of exchange ruling at the end of the reporting period.

Exchange differences arising on settlement or translation of monetary items are recognised in the statement of profit and loss.

Non-monetary items that are measured in historical cost in a foreign currency are translated using the exchange rates at the dates of the initial transactions. Non-monetary items measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined.

E. Current and non-current classification

The Company presents assets and liabilities in the balance sheet based on current/non-current classification.

An asset is current when it is: Expected to be realised or intended to be sold or consumed in normal operating cycle; Held primarily for the purpose of trading; Expected to be realised within twelve months after the reporting period; or Cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period. Current assets include current portion of non-current financial assets. All other assets are classified as non-current. A liability is current when:

It is expected to be settled in normal operating cycle; It is held primarily for the purpose of trading; It is due to be settled within twelve months after the reporting period; or There is no unconditional right to defer settlement of the liability for at least twelve months after the reporting period. Current liabilities include current portion of non-current financial liabilities. All other liabilities are classified as non-current. The operating cycle is the time between the acquisition of assets for processing and their realisation in cash

F. Measurement of fair values

A number of the Company's accounting policies and disclosures require the measurement of fair values, for financial assets and liabilities. The Company has an established control framework with respect to the measurement of fair values. This includes a valuation team that has overall responsibility for overseeing all significant fair value measurements, including Level 3 fair values, and reports directly to the board of directors.

the valuation team regularly reviews significant unobservable inputs and valuation adjustments. If third party information, such as broker quotes or pricing services, is used to measure fair values, then the valuation team assesses the evidence obtained from the third parties to support the conclusion that these valuations meet the requirements of Ind AS, including the level in the fair value hierarchy in which the valuations should be classified.

External valuers are involved in valuation of significant financial assets and liabilities. Involvement of external valuers is decided upon by valuation team. Selection criteria includes market knowledge, reputation, independence and whether professional standards are maintained.

Significant valuation issues are reported to the Company's board of directors.

Fair values are categorised into different levels in a fair value hierarchy based on the inputs used in the valuation techniques as follows:

-Level 1: quoted prices (unadjusted) in active markets for identical assets or liabilities.

-Level 2: inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly (i.e. as prices) or indirectly (i.e. derived from prices)

-Level 3: inputs for the asset or liability that are not based on observable market data (unobservable inputs).

When measuring the fair value of an asset or a liability, the Company uses observable market data as far as possible. If the inputs used to measure the fair value of an asset or a liability fall into different levels of the fair value hierarchy, then the fair value measurement is categorised in its entirety in the same level of the fair value hierarchy as the lowest level input that is significant to the entire measurement.

The Company recognises transfer between levels of the fair value hierarchy at the end of the reporting period during which the change has occurred.

Further information about the assumptions made in measuring fair values is included in the note no. 41- Fair value measurement

G. Revenue recognition

The Company derives revenue primarily from facilitation of sale of goods and provision of services from the customers listed on its marketplace. Revenue from contracts with customers is recognized when control of goods or services are transferred to the customer at an amount that reflects consideration to which the Company expects to be entitled in exchange for those goods or services. The Company has concluded that it is the agent in its revenue arrangements (except for other operating revenue) because it typically does not control the good/services before transferring them to the end- customer.

The disclosures of significant accounting judgements, estimates and assumptions relating to revenue from contracts with customers are provided in Note 2C. Revenue is recognized based on the following specified criteria:

E-pharma

The Company recognises facilitation fee as revenue when the transaction of sale of goods is completed and settled through its market place i.e. at the time of delivery of the goods to the end-customers. Revenue from shipping services provided to such customers is recognized on delivery.

E-diagnostic

The Company recognises facilitation fee when the transaction of provisioning of diagnostic services is completed and settled through its market place i.e. when the test reports are available to the end-customers.

Revenue from e-consultancy services and advertisement services are recognised upon rendering of services

Contract balances

Trade receivables- A receivable represents the Company's right to an amount that is unconditional i.e. only the passage of time is required before payment of the consideration is due.

Contract liabilities- A contract liability is the obligation to transfer goods or services to a customer for which the Company has received consideration (or an amount of consideration is due) from the customer.

Transaction price

The transaction price typically includes the amount of consideration the Company expects to be entitled in exchange for transferring goods or services to the customer. Revenue from pharma facilitation contracts of the company is generally based on the sale price of the transaction settled through its market place and contracts provide a right of return the goods to the end-customers within a specified period of time. The Company uses the expected value method to estimate the goods that will not be returned because this method best predicts the amount of variable consideration to which the Company will be entitled. The requirements in Ind AS 115 on constraining estimates of variable consideration are also applied in order to determine the amount of variable consideration that can be included in the transaction price. For goods that are expected to be returned, instead of revenue, the Company recognises a refund liability.

The Company receives short-term advances from its customers. Using the practical expedient in Ind AS 115, the Company does not adjust the promised amount of consideration for the effects of a significant financing component as the period between the transfer of the promised good or service to the customer and when the customer pays for that good or service is one year or less.

The Company collects Goods and Service Tax (GST) and sales taxes on behalf of the government. Hence, GST is not included in Revenue from operations.

Consideration payable to a customers includes promotional coupons (i.e business promotion expenses) to the end customers, applied on the transaction value. Such promotional coupons are accounted for in the financial statements as a reduction from the revenue in accordance with Ind AS 115. Cashback given to end customer for enhancing the use of Company's market place, is recorded as business promotion expenses.

Other Income

Interest income mainly consists of interest income earned on bank deposits recorded using effective interest rate.

H. Property, plant and equipment

Recognition and measurement

All items of property, plant and equipment are initially measured at cost and subsequently it is measured at cost less accumulated depreciation and impairment losses, if any. Costs include expenditures directly attributable to acquisition of assets. The cost of an item of property, plant and equipment is recognised as an asset, if and only if, it is probable that future economic benefits associated with the item will flow to the Company and the cost of the item can be measured reliably. When significant parts of property, plant and equipment are required to be replaced in intervals, the Company recognises such parts as individual assets with specific useful lives and depreciation, respectively. Any subsequent cost incurred is recognised in the carrying amount of the plant and equipment as a replacement if the recognition criteria are satisfied. All other repair and maintenance costs are recognised in statement of profit and loss as incurred.

Derecognition

An item of plant and equipment is derecognised upon disposal or when no future economic benefits are expected from its use or disposal. Any gain or loss on de-recognition of the asset is included in the statement of profit and loss in the year the asset is derecognised.

c. Depreciation

The Company depreciates property, plant and equipment over the estimated useful life on a straight-line basis from the date the assets are available for use. The estimated useful life of assets are reviewed and where appropriate are adjusted, annually.

The Company has assessed the useful lives of Property, Plant and Equipment as per Schedule II to the Companies Act, 2013. The residual value, estimated useful life and method of depreciation of property, plant and equipment are reviewed at each financial year and adjusted prospectively, if appropriate. The estimated useful lives of assets are as follows:

Category of assets	Estimated useful life (Years)
Computers	3
Furniture and fixtures	5
Office equipment	3

The carrying values of property, plant and equipment are reviewed for impairment when events or changes in circumstances indicate that the carrying value may not be recoverable.

Intangible assets

Recognition and measurement

Intangible assets acquired separately are measured on initial recognition at cost. Following initial recognition, intangible assets are carried at cost less any accumulated amortization and any impairment losses, if any. Internally generated intangible assets, excluding capitalised development costs, are not capitalised and expenditure is recognised in the statement of profit and loss when it is incurred.

Subsequent expenditures are capitalised only when they increase the future economic benefits embodied in the specific asset to which they relate.

Intangible assets with indefinite useful lives are not amortised, but tested for impairment annually. Intangible assets with finite lives are amortised over the estimated useful life. The amortisation period and the amortisation method for an intangible asset with a finite useful life are reviewed at least at the end of each reporting period. The amortisation expense on intangible assets with finite lives is recognised in the statement of profit and loss in the expense category consistent with the function of the intangible assets.

Derecognition

An intangible asset is derecognised when no future economic benefits are expected from their use or upon their disposal. Gains and losses on disposal of an item of intangible assets are determined by comparing the proceeds from disposal with the carrying amount of intangible assets and are recognized in the statement of profit and loss.

Amortization

Amortisation method, useful lives and residual values are reviewed at the end of each financial year and adjusted, if appropriate.

The estimated useful lives of intangible assets are as follows:

Category of assets	Estimated useful life (Years)
Computer software and mobile applications	3
Domain name	3
Intellectual property rights	3

J. Borrowing costs

Borrowing cost includes interest and other costs incurred in connection with the arrangement of borrowings. Borrowing costs directly attributable to the acquisition or construction of an asset that necessarily takes a substantial period of time to get ready for its intended use or sale are capitalized as part of the cost of the respective asset. Other borrowing costs are expensed in the period they occur.

K. Impairment of non-financial assets

The carrying amounts of the Company's non-financial assets are reviewed at each reporting date to determine whether there is any indication of impairment considering the provisions of Ind AS 36 'Impairment of Assets'. If any such indication exists, then the asset's recoverable amount is estimated.

For assets that are not yet available for use, the recoverable amount is estimated at each reporting date.

The recoverable amount of an asset or cash-generating unit is the higher of its fair value less costs to disposal and its value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre- tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset. For the purpose of impairment testing, assets that cannot be tested individually are accompanied together into the smallest group of assets that generates cash inflows from continuing use that are largely independent of the cash inflows of other assets or groups of assets (the "cash-generating unit", or "CGU").

An impairment loss is recognized if the carrying amount of an asset or its CGU exceeds its estimated recoverable amount. Impairment losses are recognized in profit or loss. Impairment losses recognized in respect of CGUs are reduced from the carrying amounts of the assets of the CGU.

Impairment losses recognized in prior periods are assessed at each reporting date for any indications that the loss has decreased or no longer exists. An impairment loss is reversed if there has been a change in the estimates used to determine the recoverable amount. An impairment loss is reversed only to the extent that the asset's carrying amount does not exceed the carrying amount that would have been determined, net of depreciation or amortization, if no impairment loss had been recognized.

L. Provisions and contingencies

Provisions are recognised when the Company has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and the amount of the obligation can be estimated reliably.

Provisions are reviewed at the end of each reporting period and adjusted to reflect the current best estimate. If it is no longer probable that an outflow of economic resources will be required to settle the obligation, the provision is reversed.

The amount recognized as a provision is the best estimate of the consideration required to settle the present obligation at the end of the reporting period, taking into account the risks and uncertainties surrounding the obligation.

If the effect of the time value of money is material, provisions are discounted using a current pre tax rate that reflects, where appropriate, the risks specific to the liability. When discounting is used, the increase in the provision due to the passage of time is recognised as a finance cost.

When some or all of the economic benefits required to settle a provision are expected to be recovered from a third party, the receivable is recognized as an asset, if it is virtually certain that reimbursement will be received and the amount of the receivable can be measured reliably. The expense relating to a provision is presented in the statement of profit and loss net of any reimbursement.

A contingent liability is a possible obligation that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Company; or A present obligation that arises from past events but is not recognised because:

It is not probable that an outflow of resources embodying economic benefits will be required to settle the obligation; or The amount of the obligation cannot be measured with sufficient reliability.

A contingent asset is a possible asset that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Company.

Contingent liabilities and assets are not recognised on the balance sheet of the Company, except for contingent liabilities assumed in a business combination that are present obligations arising from past events and which the fair values can be reliably determined.

M. Cash and cash equivalents

Cash and cash equivalents in the balance sheet comprise cash at banks and on hand and short-term deposits with an original maturity of three months or less, which are subject to an insignificant risk of changes in value.

N. Employee Benefits

Employee benefits include provident fund, employee state insurance scheme, gratuity fund, compensated absences and share based payments.

Defined contribution plan

The Company makes contributions to the Provident Fund scheme, a defined contribution benefit scheme. These contributions are deposited with Government administered fund and recognised as an expense in the period in which the related service is performed. There is no further obligation on the Company on this defined contribution plan.

Defined benefit plan

In accordance with Indian law, the Company provides for gratuity, a defined benefit retirement plan (the "Gratuity Plan") covering all employees. The Gratuity Plan provides a lump sum payment to vested employees on retirement or on termination of employment for an amount based on the respective employee's salary and the years of employment with the Company. The Company estimates its liability as of each balance sheet date based on an actuarial valuation performed by an independent actuary using projected unit credit method. All the actuarial gain and losses are recognized immediately in full in the period in which they occur in the statement of profit and loss under the Gratuity Plan.

Re-measurement, comprising actuarial gains and losses, the effect of the changes to the asset ceiling and the return on plan assets (excluding net interest), is reflected immediately in the balance sheet with a charge or credit recognised in other comprehensive income in the period in which they occur. Remeasurement recognised in other comprehensive income is reflected immediately in retained earnings and is not reclassified to profit or loss. Net interest is calculated by applying the discount rate at the beginning of the period to the net defined benefit liability or asset.

Defined benefit costs are categorised into three components - Service cost, net interest expense or income; and remeasurement. The Company

presents the first two components of defined benefit costs in profit or loss in the line item 'Employee benefits expense'.

The retirement benefit obligation recognized in the Balance Sheet represents the present value of the defined benefit obligation as reduced by the fair value of scheme assets. Any asset resulting from this calculation is limited to the present value of available refunds and reductions in future contributions to the schemes.

Short-term employee benefits:

The undiscounted amount of short-term employee benefits expected to be paid in exchange for the services rendered by employees are recognized during the year when the employees render the service. These benefits include performance incentive and compensated absences which are expected to occur within twelve months after the end of the period in which the employee renders the related service. The cost of short-term compensated absences is accounted as under:

Long-term employee benefits:

Compensated absences which are not expected to occur within twelve months after the end of the period in which the employee renders the related service are recognized as a liability at the present value of the defined benefit obligation as at the balance sheet date.

Employee share option in case of accumulated compensated absences, when employees render the services that increase their entitlement of future compensated absences; and in case of non-accumulating compensated absences, when the absences occur.

Equity-settled transactions

Employees of the Company receive remuneration in the form of share options as consideration for services rendered. The cost of these equity-settled share based payment transactions with employees is measured by reference to the fair value of the options using option pricing model at the date on which the options are granted which takes into account market conditions and non-vesting conditions. This cost is recognised in the statement of profit or loss, with a corresponding increase in the share-based payment reserve, a component of equity, over the vesting period. The equity instruments generally vest in a graded manner over the vesting period. The fair value determined at the grant date is expensed over the vesting period of the respective tranches of such grants (accelerated amortization). The stock compensation expense is determined based on the Company's estimate of equity instruments that will eventually vest.

Service and non-market performance conditions are not taken into account when determining the grant date fair value of awards, but the likelihood of the conditions being met is assessed as part of the Group's best estimate of the number of equity instruments that will ultimately vest. Market performance conditions are reflected within the grant date fair value. Any other conditions attached to an award, but without an associated service requirement, are considered to be non-vesting conditions. Non-vesting conditions are reflected in the fair value of an award and lead to an immediate expensing of an award unless there are also service and/or performance conditions.

No expense is recognised for awards that do not ultimately vest because non-market performance and/or service conditions have not been met. Where awards include a market or non-vesting condition, the transactions are treated as vested irrespective of whether the market or non-vesting condition is satisfied, provided that all other performance and/or service conditions are satisfied.

When the terms of an equity-settled award are modified, the minimum expense recognised is the grant date fair value of the unmodified award, provided the original terms of the award are met. An additional expense, measured as at the date of modification, is recognised for any modification that increases the total fair value of the share-based payment transaction, or is otherwise beneficial to the employee. Where an award is cancelled by the entity or by the counterparty, any remaining element of the fair value of the award is expensed immediately through consolidated statement of profit or loss.

Cash-settled transactions

A liability is recognised for the fair value of cash-settled transactions. The fair value is measured initially and at each reporting date up to and including the settlement date, with changes in fair value recognised in employee benefits expense. The fair value is expensed over the period until the vesting date with recognition of a corresponding liability. The approach used to account for vesting conditions when measuring equity-settled transactions also applies to cash-settled transactions.

f. Other employee benefits

Other employee benefit obligations are measured on an undiscounted basis and are expensed as the related service is provided.

O. Lease

The Company's lease asset classes primarily consist of leases for buildings. The Company, at the inception of a contract, assesses whether the contract is a lease or not lease. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a time

in exchange for a consideration.

The Company applies a single recognition and measurement approach for all leases. The Company recognises lease liabilities to make lease payments and right-of-use assets representing the right to use the underlying assets.

Right-of-use assets

The Company recognises a right-of-use asset at the lease commencement date (i.e., the date the underlying asset is available for use). The right-of-use asset is initially measured at cost, which comprises the initial amount of the lease liability adjusted for any lease payments made at or before the commencement date, plus any initial direct costs incurred and an estimate of costs to dismantle and remove the underlying asset or to restore the underlying asset or the site on which it is located, less any lease incentives received.

The right-of-use asset is subsequently depreciated using the straight-line method over the shorter of the lease term and the estimated useful lives of the assets, as follows:

Building- 2 to 6 years

The right-of-use assets are also subject to impairment. Refer to the accounting policies in section (K) Impairment of non- financial assets.

ii. Lease Liabilities

The lease liability is initially measured at the present value of the lease payments that are not paid at the commencement date, discounted using the Company's incremental borrowing rate. After the commencement date, the amount of lease liabilities is increased to reflect the accretion of interest and reduced for the lease payments made. It is remeasured when there is a change in future lease payments arising from a change in an index or rate, change in the Company's estimate of the amount expected to be payable under a residual value guarantee, change in assessment of whether the Company will exercise a purchase, extension or termination option.

iii. Short-term leases and leases of low-value assets

The Company has elected not to recognise right-of-use assets and liabilities for short-term leases that have a lease term of 12 months or less and leases of low-value assets. The Company recognises the lease payments associated with these leases as an expense on a straight-line basis over the lease term

P. Taxes

Current income tax

Current income tax for the current and prior periods are measured at the amount expected to be recovered from or paid to the taxation authorities based on the taxable income for the period. The tax rates and tax laws used to compute the current tax amount are those that are enacted or substantively enacted by the reporting date and applicable for the period. The Company offsets current tax assets and current tax liabilities, where it has a legally enforceable right to set off the recognized amounts and where it intends either to settle on a net basis, or to realize the asset and liability simultaneously.

Current income tax relating to items recognised directly in equity is recognised in equity and not in the statement of profit or loss. Management periodically evaluates positions taken in the tax returns with respect to situations in which applicable tax regulations are subject to interpretation, and it establishes provisions where appropriate.

Deferred tax

Deferred income tax is recognized using the using the balance sheet approach. Deferred income tax assets and liabilities are recognized for deductible and taxable temporary differences arising between the tax base of assets and liabilities and their carrying amount in financial statements, except when the deferred income tax arises from the initial recognition of goodwill or an asset or liability in a transaction that is not a business combination and affects neither accounting nor taxable profits or loss at the time of the transaction. Deferred income tax assets are recognized to the extent it is probable that taxable profit will be available against which the deductible temporary differences and the carry forward of unused tax credits and unused tax losses can be utilized.

The carrying amount of deferred income tax assets is reviewed at each reporting date and reduced to the extent that it is no longer probable that sufficient taxable profit will be available to allow all or part of the deferred income tax asset to be utilized. Deferred income tax assets and liabilities are measured at the tax rates that are expected to apply in the period when the asset is realized or the liability is settled, based on tax rates (and tax laws) that have been enacted or substantively enacted at the reporting period.

Deferred tax relating to items recognised outside profit or loss is recognised outside profit or loss. Deferred tax items are recognised in correlation to the underlying transaction either in OCI or directly in equity.

The Company offsets deferred income tax assets and liabilities, where it has a legally enforceable right to offset current tax assets against current tax liabilities, and they relate to taxes levied by the same taxation authority on either the same taxable entity, or on different taxable entities where there is an intention to settle the current tax liabilities and assets on a net basis or their tax assets and liabilities will be realized simultaneously.

Q. Earnings per share

Basic earnings per share is computed by dividing the profit/(loss) attributable to ordinary equity holders of the Parent by weighted average number of equity shares outstanding during the period adjusted for treasury shares held. Diluted earnings per share is computed by dividing the profit/(loss) attributable to ordinary equity holders of the Parent using the weighted-average number of equity shares considered for deriving basic earnings per share and weighted average number of dilutive equivalent shares outstanding during the period, except where the results would be anti-dilutive.

Dilutive potential shares are deemed converted at the beginning of the period, unless issued at later date.

R. Financial guarantee contracts

A financial guarantee contract is a contract that requires the Company to make specified payments to reimburse the holder for the loss it incurred when the specified debtor fails to make payment due in accordance with the terms of a debt instrument.

Financial guarantee contracts are recognised initially as a liability at fair value, adjusted for transaction costs that are directly attributable to the issuance of the guarantee. Subsequently it is measured at the higher of:

the amount of the loss allowance determined in accordance with the Expected Credit Loss model, and the amount initially recognised less, when appropriate, the cumulative amount of income recognised in accordance with the principles of Ind AS 115.

S. Financial instruments

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity. Financial assets and financial liabilities are recognised when the Company becomes a party to the contractual provisions of the instruments.

a. Initial recognition and measurement

Financial assets and financial liabilities are initially measured at fair value. Transaction costs that are directly attributable to the acquisition or issue of financial assets and financial liabilities (other than financial assets and financial liabilities at fair value through profit or loss) are added to or deducted from the fair value of the financial assets or financial liabilities, as appropriate, on initial recognition. Transaction costs directly attributable to the acquisition of financial assets or financial liabilities at fair value through profit or loss are recognised immediately in profit or loss.

b. Classification and Subsequent measurement

Financial assets carried at amortised cost: A financial asset is subsequently measured at amortised cost if the asset is held within a business model whose objective is to hold assets in order to collect contractual cash flows; and the contractual terms of the instrument give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

Financial assets carried at fair value through other comprehensive income (FVTOCI): A financial asset is subsequently measured at fair value through other comprehensive income if the asset is held within a business model whose objective is achieved both by collecting contractual cash flows and selling financial assets; and the contractual terms of the instrument give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

Financial assets carried at fair value through profit or loss (FVTPL): All other financial assets are subsequently measured at fair value.

Financial liabilities at amortised cost: Financial liabilities includes interest bearing loans and borrowings which are subsequently measured at amortized cost using the effective interest method. For trade and other payables maturing within one year from the Balance Sheet date, the carrying amounts approximate fair value due to the short maturity of these instruments.

Financial liabilities at fair value through profit and loss: Financial liabilities designated upon initial recognition at fair value through profit or loss are designated as such at the initial date of recognition, and only if the criteria in Ind AS 109 are satisfied. For liabilities designated as FVTPL, fair value gains/ losses attributable to changes in own credit risk are recognized in OCI. These gains/losses are not subsequently transferred to P&L. However, the company may transfer the cumulative gain or loss within equity. All other changes in fair value of such liability are recognised in the statement of profit and loss.

c. Derecognition of financial assets: The Company derecognizes a financial asset when the contractual rights to the cash flows from the financial asset expire or it transfers the financial asset and the substantially all the risks and rewards of ownership of the asset to another party or the transfer qualified for derecognition under Ind AS 109.

d. Derecognition of financial liabilities: The Company derecognizes a financial liability when the obligation under the liability is discharged or cancelled or expires. When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as the derecognition of the original liability and the recognition of a new liability. The difference in the respective carrying amounts is recognised in the statement of profit or loss.

e. Impairment of financial assets: The Company recognizes loss allowances using the Expected Credit Loss (ECL) for the financial assets which are not measured at fair value through profit or loss. In relation to loss allowance for financial assets (excluding trade receivables), ELC's are measured at an amount equal to 12 month ECL, unless there has been significant increase in credit risk from initial recognition in which case those are measured at lifetime ECL.

f. Offsetting financial instruments: Financial assets and liabilities are offset and the net amount is reported in the balance sheet where there is a legally enforceable right to offset the recognised amounts and there is an intention to settle on a net basis or realise the asset and settle the liability simultaneously. The legally enforceable right must not be contingent on future events and must be enforceable in the normal course of business and in the event of default, insolvency or bankruptcy of the Company or the counterparty.

g. Compound financial instruments: Components of convertible redeemable preference shares (CRPS) are segregated into financial liability, derivatives and equity components based on the terms of the contract. Compound financial instruments have both a financial liability and an equity component from the issuer's perspective. The components are defined based on the terms of the financial instrument and presented and measured separately according to their substance. At initial recognition of a compound financial instrument, the financial liability component is recognised at fair value using effective interest and the residual amount is allocated to equity.

h. Derivative financial instruments: All derivatives are recognised initially at fair value on the date a derivative contract is entered into and subsequently re-measured at fair value. Embedded derivatives are separated from the host contract and accounted for separately if they are not closely related to the host contract. The Company measures all derivative financial instruments based on fair values derived from market prices of the instruments or from option pricing models, as appropriate. Changes in the fair value of any derivative instruments that do not qualify for hedge accounting are recognised immediately in the statement of profit or loss, except for derivatives that are highly effective and qualify for cash flow or net investment hedge accounting.

i. Embedded derivatives: An embedded derivative is a component of a hybrid (combined) instrument that also includes a non-derivative host contract - with the effect that some of the cash flows of the combined instrument vary in a way similar to a stand-alone derivative. An embedded derivative cause some or all of the cash flows that otherwise would be required by the contract to be modified according to a specified interest rate, financial instrument price, commodity price, foreign exchange rate, index of prices or rates, credit rating or credit index, or other variable provided in the case of a non-financial variable that the variable is not specific to a party to the contract. Re-assessment only occurs if there is either a change in the terms of the contract that significantly modifies the cash flows that would otherwise be required or a reclassification of a financial asset at fair value through profit or loss. If the hybrid contract contains a host i.e. a financial asset within the scope of IND AS 109, the Company does not separate embedded derivatives. Rather, it applies the classification requirements contained in IND AS 109 to the entire hybrid contract. Derivatives embedded in all other host contracts are accounted for as separate derivatives and recorded at fair value if their economic characteristics and risks are not closely related to those of the host contracts and the host contracts are not held for trading or designated at fair value through profit or loss. The initial carrying amount of the host instrument is the residual amount after separating the embedded derivative. These embedded derivatives are measured at fair value with changes in fair value recognised in profit or loss, unless designated as effective hedging instruments.

T. Cash flow statement

Cash flow are reported using the indirect method whereby loss for the period is adjusted for the effects of transaction of non-cash nature.

[610300] Notes - Accounting policies, changes in accounting estimates and errors

Unless otherwise specified, all monetary values are in Millions of INR

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of changes in accounting policies, accounting estimates and errors [TextBlock]		
Disclosure of initial application of standards or interpretations [TextBlock]		
Whether initial application of an Ind AS has an effect on the current period or any prior period	No	No
Disclosure of voluntary change in accounting policy [TextBlock]		
Whether there is any voluntary change in accounting policy	No	No
Disclosure of changes in accounting estimates [TextBlock]		
Whether there are changes in accounting estimates during the year	No	No

[400600] Notes - Property, plant and equipment**Disclosure of additional information about property plant and equipment [Table]**

..(1)

Unless otherwise specified, all monetary values are in Millions of INR

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]		Furniture and fixtures [Member]	
	Owned and leased assets [Member]		Owned and leased assets [Member]	
Sub classes of property, plant and equipment [Axis]	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of property, plant and equipment [TextBlock]	Textual information (29) [See below]			
Disclosure of detailed information about property, plant and equipment [TextBlock]				
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Refer to Accounting Policy [Text Block]	Refer to Accounting Policy [Text Block]	Refer to Accounting Policy [Text Block]	Refer to Accounting Policy [Text Block]
Useful lives or depreciation rates, property, plant and equipment	Refer to Accounting Policy [Text Block]	Refer to Accounting Policy [Text Block]	Refer to Accounting Policy [Text Block]	Refer to Accounting Policy [Text Block]
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

Disclosure of additional information about property plant and equipment [Table]

..(2)

Unless otherwise specified, all monetary values are in Millions of INR

Classes of property, plant and equipment [Axis]	Furniture and fixtures [Member]		Office equipment [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned and leased assets [Member]	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of detailed information about property, plant and equipment [TextBlock]				
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Refer to Accounting Policy [Text Block]	Refer to Accounting Policy [Text Block]	Refer to Accounting Policy [Text Block]	Refer to Accounting Policy [Text Block]
Useful lives or depreciation rates, property, plant and equipment	Refer to Accounting Policy [Text Block]	Refer to Accounting Policy [Text Block]	Refer to Accounting Policy [Text Block]	Refer to Accounting Policy [Text Block]
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

Disclosure of additional information about property plant and equipment [Table]

..(3)

Unless otherwise specified, all monetary values are in Millions of INR

Classes of property, plant and equipment [Axis]	Office equipment [Member]		Computer equipments [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned and leased assets [Member]	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of detailed information about property, plant and equipment [TextBlock]				
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Refer to Accounting Policy [Text Block]	Refer to Accounting Policy [Text Block]	Refer to Accounting Policy [Text Block]	Refer to Accounting Policy [Text Block]
Useful lives or depreciation rates, property, plant and equipment	Refer to Accounting Policy [Text Block]	Refer to Accounting Policy [Text Block]	Refer to Accounting Policy [Text Block]	Refer to Accounting Policy [Text Block]
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

Disclosure of additional information about property plant and equipment [Table]

..(4)

Unless otherwise specified, all monetary values are in Millions of INR

Classes of property, plant and equipment [Axis]	Computer equipments [Member]		Leasehold improvements [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned and leased assets [Member]	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of detailed information about property, plant and equipment [TextBlock]				
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Refer to Accounting Policy [Text Block]	Refer to Accounting Policy [Text Block]	Refer to Accounting Policy [Text Block]	Refer to Accounting Policy [Text Block]
Useful lives or depreciation rates, property, plant and equipment	Refer to Accounting Policy [Text Block]	Refer to Accounting Policy [Text Block]	Refer to Accounting Policy [Text Block]	Refer to Accounting Policy [Text Block]
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

Disclosure of additional information about property plant and equipment [Table]

..(5)

Unless otherwise specified, all monetary values are in Millions of INR

Classes of property, plant and equipment [Axis]	Leasehold improvements [Member]		Other property, plant and equipment [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned and leased assets [Member]	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of detailed information about property, plant and equipment [TextBlock]				
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Refer to Accounting Policy [Text Block]	Refer to Accounting Policy [Text Block]	Refer to Accounting Policy [Text Block]	Refer to Accounting Policy [Text Block]
Useful lives or depreciation rates, property, plant and equipment	Refer to Accounting Policy [Text Block]	Refer to Accounting Policy [Text Block]	Refer to Accounting Policy [Text Block]	Refer to Accounting Policy [Text Block]
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

Disclosure of additional information about property plant and equipment [Table]

..(6)

Unless otherwise specified, all monetary values are in Millions of INR

Classes of property, plant and equipment [Axis]	Other property, plant and equipment [Member]		Other property, plant and equipment, others [Member]	
Sub classes of property, plant and equipment [Axis]	Assets held under lease [Member]		Owned and leased assets [Member]	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of detailed information about property, plant and equipment [TextBlock]				
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Refer to Accounting Policy [Text Block]	Refer to Accounting Policy [Text Block]	Refer to Accounting Policy [Text Block]	Refer to Accounting Policy [Text Block]
Useful lives or depreciation rates, property, plant and equipment	Refer to Accounting Policy [Text Block]	Refer to Accounting Policy [Text Block]	Refer to Accounting Policy [Text Block]	Refer to Accounting Policy [Text Block]
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

Disclosure of additional information about property plant and equipment [Table]

..(7)

Unless otherwise specified, all monetary values are in Millions of INR

Classes of property, plant and equipment [Axis]	Other property, plant and equipment, others [Member]	
Sub classes of property, plant and equipment [Axis]	Assets held under lease [Member]	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of detailed information about property, plant and equipment [TextBlock]		
Disclosure of additional information about property plant and equipment [Abstract]		
Disclosure of additional information about property plant and equipment [Line items]		
Depreciation method, property, plant and equipment	Refer to Accounting Policy [Text Block]	Refer to Accounting Policy [Text Block]
Useful lives or depreciation rates, property, plant and equipment	Refer to Accounting Policy [Text Block]	Refer to Accounting Policy [Text Block]
Whether property, plant and equipment are stated at revalued amount	No	No

Disclosure of detailed information about property, plant and equipment [Table]

..(1)

Unless otherwise specified, all monetary values are in Millions of INR

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020
Disclosure of property, plant and equipment [TextBlock]	Textual information (30) [See below]			
Disclosure of detailed information about property, plant and equipment [TextBlock]				
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	65.29	29.75		65.29
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-51.52	-45.37		
Total Depreciation property plant and equipment	-51.52	-45.37		
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment	0.01	-0.02		0.01
Total increase (decrease) through transfers and other changes, property, plant and equipment	0.01	-0.02		0.01
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0.03	0.23		0.12
Total disposals and retirements, property, plant and equipment	0.03	0.23		0.12
Total increase (decrease) in property, plant and equipment	13.75	-15.87		65.18
Property, plant and equipment at end of period	115.92	102.17	118.04	212.72

Disclosure of detailed information about property, plant and equipment [Table]

..(2)

Unless otherwise specified, all monetary values are in Millions of INR

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of detailed information about property, plant and equipment [TextBlock]				
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	29.75			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			51.52	45.37
Total Depreciation property plant and equipment			51.52	45.37
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment	-0.02			
Total increase (decrease) through transfers and other changes, property, plant and equipment	-0.02			
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0.23		0.09	0
Total disposals and retirements, property, plant and equipment	0.23		0.09	0
Total increase (decrease) in property, plant and equipment	29.5		51.43	45.37
Property, plant and equipment at end of period	147.54	118.04	96.8	45.37

Disclosure of detailed information about property, plant and equipment [Table]

..(3)

Unless otherwise specified, all monetary values are in Millions of INR

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]	Furniture and fixtures [Member]		
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]	Owned and leased assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]		
	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018
Disclosure of detailed information about property, plant and equipment [TextBlock]				
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		1.02	3.56	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-1.02	-0.49	
Total Depreciation property plant and equipment		-1.02	-0.49	
Total increase (decrease) in property, plant and equipment		0	3.07	
Property, plant and equipment at end of period	0	3.74	3.74	0.67

Disclosure of detailed information about property, plant and equipment [Table]

..(4)

Unless otherwise specified, all monetary values are in Millions of INR

Classes of property, plant and equipment [Axis]	Furniture and fixtures [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020
Disclosure of detailed information about property, plant and equipment [TextBlock]				
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	1.02	3.56		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				1.02
Total Depreciation property plant and equipment				1.02
Total increase (decrease) in property, plant and equipment	1.02	3.56		1.02
Property, plant and equipment at end of period	5.25	4.23	0.67	1.51

Disclosure of detailed information about property, plant and equipment [Table]

..(5)

Unless otherwise specified, all monetary values are in Millions of INR

Classes of property, plant and equipment [Axis]	Furniture and fixtures [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]		Owned assets [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of detailed information about property, plant and equipment [TextBlock]				
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			1.02	3.56
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	0.49		-1.02	-0.49
Total Depreciation property plant and equipment	0.49		-1.02	-0.49
Total increase (decrease) in property, plant and equipment	0.49		0	3.07
Property, plant and equipment at end of period	0.49	0	3.74	3.74

Disclosure of detailed information about property, plant and equipment [Table]

..(6)

Unless otherwise specified, all monetary values are in Millions of INR

Classes of property, plant and equipment [Axis]	Furniture and fixtures [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]	Gross carrying amount [Member]		
	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018
Disclosure of detailed information about property, plant and equipment [TextBlock]				
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		1.02	3.56	
Total increase (decrease) in property, plant and equipment		1.02	3.56	
Property, plant and equipment at end of period	0.67	5.25	4.23	0.67

Disclosure of detailed information about property, plant and equipment [Table]

..(7)

Unless otherwise specified, all monetary values are in Millions of INR

Classes of property, plant and equipment [Axis]	Furniture and fixtures [Member]			Office equipment [Member]
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			Owned and leased assets [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020
Disclosure of detailed information about property, plant and equipment [TextBlock]				
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment				2.78
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	1.02	0.49		-1.69
Total Depreciation property plant and equipment	1.02	0.49		-1.69
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment				0
Total disposals and retirements, property, plant and equipment				0
Total increase (decrease) in property, plant and equipment	1.02	0.49		1.09
Property, plant and equipment at end of period	1.51	0.49	0	3.77

Disclosure of detailed information about property, plant and equipment [Table]

..(8)

Unless otherwise specified, all monetary values are in Millions of INR

Classes of property, plant and equipment [Axis]	Office equipment [Member]			
	Owned and leased assets [Member]			
Sub classes of property, plant and equipment [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of detailed information about property, plant and equipment [TextBlock]				
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	2.48		2.78	2.48
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-1.25			
Total Depreciation property plant and equipment	-1.25			
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0.02		0	0.02
Total disposals and retirements, property, plant and equipment	0.02		0	0.02
Total increase (decrease) in property, plant and equipment	1.21		2.78	2.46
Property, plant and equipment at end of period	2.68	1.47	6.71	3.93

Disclosure of detailed information about property, plant and equipment [Table]

..(9)

Unless otherwise specified, all monetary values are in Millions of INR

Classes of property, plant and equipment [Axis]	Office equipment [Member]			
	Carrying amount accumulated depreciation and gross carrying amount [Axis]	Owned and leased assets [Member]		
		Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]	
	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018
Disclosure of detailed information about property, plant and equipment [TextBlock]				
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		1.69	1.25	
Total Depreciation property plant and equipment		1.69	1.25	
Total increase (decrease) in property, plant and equipment		1.69	1.25	
Property, plant and equipment at end of period	1.47	2.94	1.25	0

Disclosure of detailed information about property, plant and equipment [Table]

..(10)

Unless otherwise specified, all monetary values are in Millions of INR

Classes of property, plant and equipment [Axis]	Office equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020
Disclosure of detailed information about property, plant and equipment [TextBlock]				
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	2.78	2.48		2.78
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-1.69	-1.25		
Total Depreciation property plant and equipment	-1.69	-1.25		
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0.02		0
Total disposals and retirements, property, plant and equipment	0	0.02		0
Total increase (decrease) in property, plant and equipment	1.09	1.21		2.78
Property, plant and equipment at end of period	3.77	2.68	1.47	6.71

Disclosure of detailed information about property, plant and equipment [Table]

..(11)

Unless otherwise specified, all monetary values are in Millions of INR

Classes of property, plant and equipment [Axis]	Office equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of detailed information about property, plant and equipment [TextBlock]				
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	2.48			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			1.69	1.25
Total Depreciation property plant and equipment			1.69	1.25
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0.02			
Total disposals and retirements, property, plant and equipment	0.02			
Total increase (decrease) in property, plant and equipment	2.46		1.69	1.25
Property, plant and equipment at end of period	3.93	1.47	2.94	1.25

Disclosure of detailed information about property, plant and equipment [Table]

..(12)

Unless otherwise specified, all monetary values are in Millions of INR

Classes of property, plant and equipment [Axis]	Office equipment [Member]	Computer equipments [Member]		
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]	Owned and leased assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]		
	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018
Disclosure of detailed information about property, plant and equipment [TextBlock]				
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		11.92	15.54	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-13.03	-10.11	
Total Depreciation property plant and equipment		-13.03	-10.11	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment		0.01	-0.02	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0.01	-0.02	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0.03	0.21	
Total disposals and retirements, property, plant and equipment		0.03	0.21	
Total increase (decrease) in property, plant and equipment		-1.13	5.2	
Property, plant and equipment at end of period	0	20.38	21.51	16.31

Disclosure of detailed information about property, plant and equipment [Table]

..(13)

Unless otherwise specified, all monetary values are in Millions of INR

Classes of property, plant and equipment [Axis]	Computer equipments [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020
Disclosure of detailed information about property, plant and equipment [TextBlock]				
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	11.92	15.54		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				13.03
Total Depreciation property plant and equipment				13.03
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment	0.01	-0.02		
Total increase (decrease) through transfers and other changes, property, plant and equipment	0.01	-0.02		
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0.12	0.21		0.09
Total disposals and retirements, property, plant and equipment	0.12	0.21		0.09
Total increase (decrease) in property, plant and equipment	11.81	15.31		12.94
Property, plant and equipment at end of period	43.43	31.62	16.31	23.05

Disclosure of detailed information about property, plant and equipment [Table]

..(14)

Unless otherwise specified, all monetary values are in Millions of INR

Classes of property, plant and equipment [Axis]	Computer equipments [Member]			
	Owned and leased assets [Member]		Owned assets [Member]	
	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
Sub classes of property, plant and equipment [Axis]	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Carrying amount accumulated depreciation and gross carrying amount [Axis]				
Disclosure of detailed information about property, plant and equipment [TextBlock]				
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			11.92	15.54
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	10.11		-13.03	-10.11
Total Depreciation property plant and equipment	10.11		-13.03	-10.11
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment			0.01	-0.02
Total increase (decrease) through transfers and other changes, property, plant and equipment			0.01	-0.02
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		0.03	0.21
Total disposals and retirements, property, plant and equipment	0		0.03	0.21
Total increase (decrease) in property, plant and equipment	10.11		-1.13	5.2
Property, plant and equipment at end of period	10.11	0	20.38	21.51

Disclosure of detailed information about property, plant and equipment [Table]

..(15)

Unless otherwise specified, all monetary values are in Millions of INR

Classes of property, plant and equipment [Axis]	Computer equipments [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]	Gross carrying amount [Member]		
	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018
Disclosure of detailed information about property, plant and equipment [TextBlock]				
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		11.92	15.54	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment		0.01	-0.02	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0.01	-0.02	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0.12	0.21	
Total disposals and retirements, property, plant and equipment		0.12	0.21	
Total increase (decrease) in property, plant and equipment		11.81	15.31	
Property, plant and equipment at end of period	16.31	43.43	31.62	16.31

Disclosure of detailed information about property, plant and equipment [Table]

..(16)

Unless otherwise specified, all monetary values are in Millions of INR

Classes of property, plant and equipment [Axis]	Computer equipments [Member]			Leasehold improvements [Member]
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			Owned and leased assets [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020
Disclosure of detailed information about property, plant and equipment [TextBlock]				
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment				0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	13.03	10.11		-5.63
Total Depreciation property plant and equipment	13.03	10.11		-5.63
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0.09	0		
Total disposals and retirements, property, plant and equipment	0.09	0		
Total increase (decrease) in property, plant and equipment	12.94	10.11		-5.63
Property, plant and equipment at end of period	23.05	10.11	0	3.38

Disclosure of detailed information about property, plant and equipment [Table]

..(17)

Unless otherwise specified, all monetary values are in Millions of INR

Classes of property, plant and equipment [Axis]	Leasehold improvements [Member]			
	Owned and leased assets [Member]			
Sub classes of property, plant and equipment [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of detailed information about property, plant and equipment [TextBlock]				
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	8.17		0	8.17
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-8.33			
Total Depreciation property plant and equipment	-8.33			
Total increase (decrease) in property, plant and equipment	-0.16		0	8.17
Property, plant and equipment at end of period	9.01	9.17	17.34	17.34

Disclosure of detailed information about property, plant and equipment [Table]

..(18)

Unless otherwise specified, all monetary values are in Millions of INR

Classes of property, plant and equipment [Axis]	Leasehold improvements [Member]			
	Gross carrying amount [Member]	Owned and leased assets [Member]		
Sub classes of property, plant and equipment [Axis]		Accumulated depreciation and impairment [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018
Disclosure of detailed information about property, plant and equipment [TextBlock]				
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		5.63	8.33	
Total Depreciation property plant and equipment		5.63	8.33	
Total increase (decrease) in property, plant and equipment		5.63	8.33	
Property, plant and equipment at end of period	9.17	13.96	8.33	0

Disclosure of detailed information about property, plant and equipment [Table]

..(19)

Unless otherwise specified, all monetary values are in Millions of INR

Classes of property, plant and equipment [Axis] Sub classes of property, plant and equipment [Axis] Carrying amount accumulated depreciation and gross carrying amount [Axis]	Leasehold improvements [Member]			
	Owned assets [Member]			
	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020
Disclosure of detailed information about property, plant and equipment [TextBlock]				
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0	8.17		0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-5.63	-8.33		
Total Depreciation property plant and equipment	-5.63	-8.33		
Total increase (decrease) in property, plant and equipment	-5.63	-0.16		0
Property, plant and equipment at end of period	3.38	9.01	9.17	17.34

Disclosure of detailed information about property, plant and equipment [Table]

..(20)

Unless otherwise specified, all monetary values are in Millions of INR

Classes of property, plant and equipment [Axis] Sub classes of property, plant and equipment [Axis] Carrying amount accumulated depreciation and gross carrying amount [Axis]	Leasehold improvements [Member]			
	Owned assets [Member]			
	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of detailed information about property, plant and equipment [TextBlock]				
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	8.17			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			5.63	8.33
Total Depreciation property plant and equipment			5.63	8.33
Total increase (decrease) in property, plant and equipment	8.17		5.63	8.33
Property, plant and equipment at end of period	17.34	9.17	13.96	8.33

Disclosure of detailed information about property, plant and equipment [Table]

..(21)

Unless otherwise specified, all monetary values are in Millions of INR

Classes of property, plant and equipment [Axis]	Leasehold improvements [Member]	Other property, plant and equipment [Member]		
	Owned assets [Member]	Owned and leased assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]		
	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018
Disclosure of detailed information about property, plant and equipment [TextBlock]				
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		49.57	0	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-30.15	-25.19	
Total Depreciation property plant and equipment		-30.15	-25.19	
Total increase (decrease) in property, plant and equipment		19.42	-25.19	
Property, plant and equipment at end of period	0	84.65	65.23	90.42

Disclosure of detailed information about property, plant and equipment [Table]

..(22)

Unless otherwise specified, all monetary values are in Millions of INR

Classes of property, plant and equipment [Axis]	Other property, plant and equipment [Member]			
	Owned and leased assets [Member]			Accumulated depreciation and impairment [Member]
Sub classes of property, plant and equipment [Axis]	Gross carrying amount [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020
Disclosure of detailed information about property, plant and equipment [TextBlock]				
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	49.57	0		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				30.15
Total Depreciation property plant and equipment				30.15
Total increase (decrease) in property, plant and equipment	49.57	0		30.15
Property, plant and equipment at end of period	139.99	90.42	90.42	55.34

Disclosure of detailed information about property, plant and equipment [Table]

..(23)

Unless otherwise specified, all monetary values are in Millions of INR

Classes of property, plant and equipment [Axis]	Other property, plant and equipment [Member]			
	Owned and leased assets [Member]		Assets held under lease [Member]	
Sub classes of property, plant and equipment [Axis]	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of detailed information about property, plant and equipment [TextBlock]				
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			49.57	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	25.19		-30.15	-25.19
Total Depreciation property plant and equipment	25.19		-30.15	-25.19
Total increase (decrease) in property, plant and equipment	25.19		19.42	-25.19
Property, plant and equipment at end of period	25.19	0	84.65	65.23

Disclosure of detailed information about property, plant and equipment [Table]

..(24)

Unless otherwise specified, all monetary values are in Millions of INR

Classes of property, plant and equipment [Axis]	Other property, plant and equipment [Member]			
	Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]	Assets held under lease [Member]	
			Gross carrying amount [Member]	
Sub classes of property, plant and equipment [Axis]		01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018
Disclosure of detailed information about property, plant and equipment [TextBlock]				
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		49.57	0	
Total increase (decrease) in property, plant and equipment		49.57	0	
Property, plant and equipment at end of period	90.42	139.99	90.42	90.42

Disclosure of detailed information about property, plant and equipment [Table]

..(25)

Unless otherwise specified, all monetary values are in Millions of INR

Classes of property, plant and equipment [Axis]	Other property, plant and equipment [Member]			Other property, plant and equipment, others [Member]
	Carrying amount accumulated depreciation and gross carrying amount [Axis]	Assets held under lease [Member]		Owned and leased assets [Member]
		Accumulated depreciation and impairment [Member]		Carrying amount [Member]
Sub classes of property, plant and equipment [Axis]	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020
Disclosure of detailed information about property, plant and equipment [TextBlock]				
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Nature of other property plant and equipment others				Right of use assets
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment				49.57
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	30.15	25.19		-30.15
Total Depreciation property plant and equipment	30.15	25.19		-30.15
Total increase (decrease) in property, plant and equipment	30.15	25.19		19.42
Property, plant and equipment at end of period	55.34	25.19	0	84.65

Disclosure of detailed information about property, plant and equipment [Table]

..(26)

Unless otherwise specified, all monetary values are in Millions of INR

Classes of property, plant and equipment [Axis]	Other property, plant and equipment, others [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of detailed information about property, plant and equipment [TextBlock]				
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Nature of other property plant and equipment others	Right of use assets		Right of use assets	Right of use assets
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0		49.57	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-25.19			
Total Depreciation property plant and equipment	-25.19			
Total increase (decrease) in property, plant and equipment	-25.19		49.57	0
Property, plant and equipment at end of period	65.23	90.42	139.99	90.42

Disclosure of detailed information about property, plant and equipment [Table]

..(27)

Unless otherwise specified, all monetary values are in Millions of INR

Classes of property, plant and equipment [Axis]	Other property, plant and equipment, others [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]		
		31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of detailed information about property, plant and equipment [TextBlock]				
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Nature of other property plant and equipment others		Right of use assets	Right of use assets	
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		30.15	25.19	
Total Depreciation property plant and equipment		30.15	25.19	
Total increase (decrease) in property, plant and equipment		30.15	25.19	
Property, plant and equipment at end of period	90.42	55.34	25.19	0

Disclosure of detailed information about property, plant and equipment [Table]

..(28)

Unless otherwise specified, all monetary values are in Millions of INR

Classes of property, plant and equipment [Axis]	Other property, plant and equipment, others [Member]			
Sub classes of property, plant and equipment [Axis]	Assets held under lease [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020
Disclosure of detailed information about property, plant and equipment [TextBlock]				
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Nature of other property plant and equipment others	Right of use assets	Right of use assets		Right of use assets
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	49.57	0		49.57
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-30.15	-25.19		
Total Depreciation property plant and equipment	-30.15	-25.19		
Total increase (decrease) in property, plant and equipment	19.42	-25.19		49.57
Property, plant and equipment at end of period	84.65	65.23	90.42	139.99

Disclosure of detailed information about property, plant and equipment [Table]

..(29)

Unless otherwise specified, all monetary values are in Millions of INR

Classes of property, plant and equipment [Axis]	Other property, plant and equipment, others [Member]			
Sub classes of property, plant and equipment [Axis]	Assets held under lease [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of detailed information about property, plant and equipment [TextBlock]				
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Nature of other property plant and equipment others	Right of use assets		Right of use assets	Right of use assets
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		0		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			30.15	25.19
Total Depreciation property plant and equipment			30.15	25.19
Total increase (decrease) in property, plant and equipment		0	30.15	25.19
Property, plant and equipment at end of period		90.42	55.34	25.19

Disclosure of detailed information about property, plant and equipment [Table]

..(30)

Unless otherwise specified, all monetary values are in Millions of INR

Classes of property, plant and equipment [Axis]	Other property, plant and equipment, others [Member]
Sub classes of property, plant and equipment [Axis]	Assets held under lease [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]
	31/03/2018
Disclosure of detailed information about property, plant and equipment [TextBlock]	
Disclosure of detailed information about property, plant and equipment [Abstract]	
Disclosure of detailed information about property, plant and equipment [Line items]	
Reconciliation of changes in property, plant and equipment [Abstract]	
Property, plant and equipment at end of period	0

Unless otherwise specified, all monetary values are in Millions of INR

	01/04/2019 to 31/03/2020
Disclosure of property, plant and equipment [TextBlock]	Textual information (31) [See below]
Disclosure of detailed information about property, plant and equipment [TextBlock]	

Textual information (29)

Disclosure of property, plant and equipment [Text Block]

3(a) Property, plant and equipment

	Computer and peripherals	Furniture and Fixtures	Office Equipment	Leasehold Improvements	Total
I. Deemed cost					
Balance as at April 1, 2018	16.31	0.67	1.47	9.17	27.62
Additions/ Adjustments	15.54	3.56	2.48	8.17	29.75
Disposals/Adjustments	0.21	-	0.02	-	0.23
Balance at March 31,2019	31.64	4.22	3.93	17.34	57.13
Additions/ Adjustments	11.92	1.02	2.78	-	15.73
Disposals/Adjustments	0.12	-	-	-	0.12
Balance at March 31,2020	43.44	5.24	6.71	17.34	72.74
II Accumulated depreciation					
Balance as at April 1, 2018	-	-	-	-	-
Depreciation for the year	10.11	0.49	1.25	8.33	20.19
Disposals/ Adjustments	-	-	-	-	-
Balance at March 31,2019	10.11	0.49	1.25	8.33	20.19
Depreciation for the year	13.03	1.02	1.69	5.63	21.37
Disposals/ Adjustments	0.09	-	-	-	0.09
Balance at March 31,2020	23.05	1.51	2.95	13.96	41.47
Net block (I-II)					
Balance as on April 1, 2018	16.31	0.67	1.47	9.17	27.62
Balance as on March 31, 2019	21.53	3.73	2.67	9.01	36.94
Balance as on March 31, 2020	20.39	3.73	3.76	3.38	31.26

3(c) Right of use assets

	Buildings	Total
I. Gross block		
Balance as at April 1, 2018	90.42	90.42
Additions	-	-
Disposals/ Adjustments	-	-
Balance as on March 31, 2019	90.42	90.42
Additions	49.57	49.57
Disposals/ Adjustments	-	-
Balance as on March 31, 2020	139.99	139.99
II. Accumulated amortisation		
Balance as at April 1, 2018	-	-
Amortisation charge for the year	25.19	25.19
Disposals/ Adjustments	-	-
Balance as on March 31, 2019	25.19	25.19
Amortisation charge for the year	30.15	30.15
Disposals/ Adjustments	-	-
Balance as on March 31, 2020	55.34	55.34
Net block (I-II)		
Balance as at April 1, 2018	90.42	90.42
Balance as on March 31, 2019	65.23	65.23
Balance as on March 31, 2020	84.65	84.65

Textual information (30)

Disclosure of property, plant and equipment [Text Block]

3(a) Property, plant and equipment

	Computer and peripherals	Furniture and Fixtures	Office Equipment	Leasehold Improvements	Total
I. Deemed cost					
Balance as at April 1, 2018	16.31	0.67	1.47	9.17	27.62
Additions/ Adjustments	15.54	3.56	2.48	8.17	29.75
Disposals/ Adjustments	0.21	-	0.02	-	0.23
Balance at March 31, 2019	31.64	4.22	3.93	17.34	57.13
Additions/ Adjustments	11.92	1.02	2.78	-	15.73
Disposals/ Adjustments	0.12	-	-	-	0.12
Balance at March 31, 2020	43.44	5.24	6.71	17.34	72.74
II Accumulated depreciation					
Balance as at April 1, 2018	-	-	-	-	-
Depreciation for the year	10.11	0.49	1.25	8.33	20.19
Disposals/ Adjustments	-	-	-	-	-
Balance at March 31, 2019	10.11	0.49	1.25	8.33	20.19
Depreciation for the year	13.03	1.02	1.69	5.63	21.37
Disposals/ Adjustments	0.09	-	-	-	0.09
Balance at March 31, 2020	23.05	1.51	2.95	13.96	41.47
Net block (I-II)					
Balance as on April 1, 2018	16.31	0.67	1.47	9.17	27.62
Balance as on March 31, 2019	21.53	3.73	2.67	9.01	36.94
Balance as on March 31, 2020	20.39	3.73	3.76	3.38	31.26

3(c) Right of use assets

	Buildings	Total
I. Gross block		
Balance as at April 1, 2018	90.42	90.42
Additions	-	-
Disposals/ Adjustments	-	-
Balance as on March 31, 2019	90.42	90.42
Additions	49.57	49.57
Disposals/ Adjustments	-	-
Balance as on March 31, 2020	139.99	139.99
II. Accumulated amortisation		
Balance as at April 1, 2018	-	-
Amortisation charge for the year	25.19	25.19
Disposals/ Adjustments	-	-
Balance as on March 31, 2019	25.19	25.19
Amortisation charge for the year	30.15	30.15
Disposals/ Adjustments	-	-
Balance as on March 31, 2020	55.34	55.34
Net block (I-II)		
Balance as at April 1, 2018	90.42	90.42
Balance as on March 31, 2019	65.23	65.23
Balance as on March 31, 2020	84.65	84.65

Textual information (31)

Disclosure of property, plant and equipment [Text Block]

3(a) Property, plant and equipment

	Computer and peripherals	Furniture and Fixtures	Office Equipment	Leasehold Improvements	Total
I. Deemed cost					
Balance as at April 1, 2018	16.31	0.67	1.47	9.17	27.62
Additions/ Adjustments	15.54	3.56	2.48	8.17	29.75
Disposals/ Adjustments	0.21	-	0.02	-	0.23
Balance at March 31, 2019	31.64	4.22	3.93	17.34	57.13
Additions/ Adjustments	11.92	1.02	2.78	-	15.73
Disposals/ Adjustments	0.12	-	-	-	0.12
Balance at March 31, 2020	43.44	5.24	6.71	17.34	72.74
II Accumulated depreciation					
Balance as at April 1, 2018	-	-	-	-	-
Depreciation for the year	10.11	0.49	1.25	8.33	20.19
Disposals/ Adjustments	-	-	-	-	-
Balance at March 31, 2019	10.11	0.49	1.25	8.33	20.19
Depreciation for the year	13.03	1.02	1.69	5.63	21.37
Disposals/ Adjustments	0.09	-	-	-	0.09
Balance at March 31, 2020	23.05	1.51	2.95	13.96	41.47
Net block (I-II)					
Balance as on April 1, 2018	16.31	0.67	1.47	9.17	27.62
Balance as on March 31, 2019	21.53	3.73	2.67	9.01	36.94
Balance as on March 31, 2020	20.39	3.73	3.76	3.38	31.26

3(c) Right of use assets

	Buildings	Total
I. Gross block		
Balance as at April 1, 2018	90.42	90.42
Additions	-	-
Disposals/ Adjustments	-	-
Balance as on March 31, 2019	90.42	90.42
Additions	49.57	49.57
Disposals/ Adjustments	-	-
Balance as on March 31, 2020	139.99	139.99
II. Accumulated amortisation		
Balance as at April 1, 2018	-	-
Amortisation charge for the year	25.19	25.19
Disposals/ Adjustments	-	-
Balance as on March 31, 2019	25.19	25.19
Amortisation charge for the year	30.15	30.15
Disposals/ Adjustments	-	-
Balance as on March 31, 2020	55.34	55.34
Net block (I-II)		
Balance as at April 1, 2018	90.42	90.42
Balance as on March 31, 2019	65.23	65.23
Balance as on March 31, 2020	84.65	84.65

[612100] Notes - Impairment of assets

Unless otherwise specified, all monetary values are in Millions of INR

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of impairment of assets [TextBlock]		
Disclosure of impairment loss and reversal of impairment loss [TextBlock]		
Whether there is any impairment loss or reversal of impairment loss during the year	No	No
Disclosure of information for impairment loss recognised or reversed for individual Assets or cash-generating unit [TextBlock]		
Whether impairment loss recognised or reversed for individual Assets or cash-generating unit	No	No

[400700] Notes - Investment property

Unless otherwise specified, all monetary values are in Millions of INR

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of investment property [TextBlock]		
Disclosure of detailed information about investment property [TextBlock]		
Depreciation method, investment property, cost model	NA	NA
Useful lives or depreciation rates, investment property, cost model	NA	NA

[400800] Notes - Goodwill**Disclosure of reconciliation of changes in goodwill [Table]**

..(1)

Unless otherwise specified, all monetary values are in Millions of INR

Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]		
	31/03/2020	31/03/2019	31/03/2018
Disclosure of goodwill [TextBlock]			
Disclosure of reconciliation of changes in goodwill [Abstract]			
Disclosure of reconciliation of changes in goodwill [Line items]			
Goodwill at end of period	0	0	0

Unless otherwise specified, all monetary values are in Millions of INR

	31/03/2020	31/03/2019	31/03/2018
Disclosure of goodwill [TextBlock]			
Disclosure of reconciliation of changes in goodwill [Abstract]			
Disclosure of reconciliation of changes in goodwill [Line items]			
Goodwill at end of period	0	0	0

[400900] Notes - Other intangible assets**Disclosure of detailed information about other intangible assets [Table]**

..(1)

Unless otherwise specified, all monetary values are in Millions of INR

Classes of other intangible assets [Axis]	Company other intangible assets [Member]			
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020
Disclosure of other intangible assets [TextBlock]	Textual information (32) [See below]			
Disclosure of detailed information about other intangible assets [TextBlock]				
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	0.66	0.71		0.66
Amortisation other intangible assets	-4.7	-7.27		
Total increase (decrease) in Other intangible assets	-4.04	-6.56		0.66
Other intangible assets at end of period	1.05	5.09	11.65	13.02

Disclosure of detailed information about other intangible assets [Table]

..(2)

Unless otherwise specified, all monetary values are in Millions of INR

Classes of other intangible assets [Axis]	Company other intangible assets [Member]			
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated amortization and impairment [Member]	
	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of detailed information about other intangible assets [TextBlock]				
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	0.71			
Amortisation other intangible assets			4.7	7.27
Total increase (decrease) in Other intangible assets	0.71		4.7	7.27
Other intangible assets at end of period	12.36	11.65	11.97	7.27

Disclosure of detailed information about other intangible assets [Table]

..(3)

Unless otherwise specified, all monetary values are in Millions of INR

Classes of other intangible assets [Axis]	Company other intangible assets [Member]	Computer software [Member]		
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]	Internally generated and other than internally generated intangible assets [Member]		
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]	Carrying amount [Member]		
	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018
Disclosure of detailed information about other intangible assets [TextBlock]				
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations		0.66	0.71	
Amortisation other intangible assets		-1.75	-1.73	
Total increase (decrease) in Other intangible assets		-1.09	-1.02	
Other intangible assets at end of period	0	1.04	2.13	3.15

Disclosure of detailed information about other intangible assets [Table]

..(4)

Unless otherwise specified, all monetary values are in Millions of INR

Classes of other intangible assets [Axis]	Computer software [Member]			
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated amortization and impairment [Member]
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020
Disclosure of detailed information about other intangible assets [TextBlock]				
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	0.66	0.71		
Amortisation other intangible assets				1.75
Total increase (decrease) in Other intangible assets	0.66	0.71		1.75
Other intangible assets at end of period	4.52	3.86	3.15	3.48

Disclosure of detailed information about other intangible assets [Table]

..(5)

Unless otherwise specified, all monetary values are in Millions of INR

Classes of other intangible assets [Axis]	Computer software [Member]			
	Internally generated and other than internally generated intangible assets [Member]		Internally generated intangible assets [Member]	
Sub classes of other intangible assets [Axis]	Accumulated amortization and impairment [Member]		Carrying amount [Member]	
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of detailed information about other intangible assets [TextBlock]				
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations			0.66	0.71
Amortisation other intangible assets	1.73		-1.75	-1.73
Total increase (decrease) in Other intangible assets	1.73		-1.09	-1.02
Other intangible assets at end of period	1.73	0	1.04	2.13

Disclosure of detailed information about other intangible assets [Table]

..(6)

Unless otherwise specified, all monetary values are in Millions of INR

Classes of other intangible assets [Axis]	Computer software [Member]			
	Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Internally generated intangible assets [Member]		
Carrying amount [Member]		Gross carrying amount [Member]		
	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018
Disclosure of detailed information about other intangible assets [TextBlock]				
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations		0.66	0.71	
Total increase (decrease) in Other intangible assets		0.66	0.71	
Other intangible assets at end of period	3.15	4.52	3.86	3.15

Disclosure of detailed information about other intangible assets [Table]

..(7)

Unless otherwise specified, all monetary values are in Millions of INR

Classes of other intangible assets [Axis]	Computer software [Member]			Copyrights, patents and other operating rights [Member]
Sub classes of other intangible assets [Axis]	Internally generated intangible assets [Member]			Internally generated and other than internally generated intangible assets [Member]
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]			Carrying amount [Member]
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020
Disclosure of detailed information about other intangible assets [TextBlock]				
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations				0
Amortisation other intangible assets	1.75	1.73		-2.94
Total increase (decrease) in Other intangible assets	1.75	1.73		-2.94
Other intangible assets at end of period	3.48	1.73	0	0.01

Disclosure of detailed information about other intangible assets [Table]

..(8)

Unless otherwise specified, all monetary values are in Millions of INR

Classes of other intangible assets [Axis]	Copyrights, patents and other operating rights [Member]			
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of detailed information about other intangible assets [TextBlock]				
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	0		0	0
Amortisation other intangible assets	-5.5			
Total increase (decrease) in Other intangible assets	-5.5		0	0
Other intangible assets at end of period	2.95	8.45	8.45	8.45

Disclosure of detailed information about other intangible assets [Table]

..(9)

Unless otherwise specified, all monetary values are in Millions of INR

Classes of other intangible assets [Axis]	Copyrights, patents and other operating rights [Member]			
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Gross carrying amount [Member]	Accumulated amortization and impairment [Member]		
		01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018
Disclosure of detailed information about other intangible assets [TextBlock]				
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Amortisation other intangible assets		2.94	5.5	
Total increase (decrease) in Other intangible assets		2.94	5.5	
Other intangible assets at end of period	8.45	8.44	5.5	0

Disclosure of detailed information about other intangible assets [Table]

..(10)

Unless otherwise specified, all monetary values are in Millions of INR

Classes of other intangible assets [Axis]	Copyrights, patents and other operating rights [Member]			
Sub classes of other intangible assets [Axis]	Internally generated intangible assets [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020
Disclosure of detailed information about other intangible assets [TextBlock]				
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	0	0		0
Amortisation other intangible assets	-2.94	-5.5		
Total increase (decrease) in Other intangible assets	-2.94	-5.5		0
Other intangible assets at end of period	0.01	2.95	8.45	8.45

Disclosure of detailed information about other intangible assets [Table]

..(11)

Unless otherwise specified, all monetary values are in Millions of INR

Classes of other intangible assets [Axis]	Copyrights, patents and other operating rights [Member]			
Sub classes of other intangible assets [Axis]	Internally generated intangible assets [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated amortization and impairment [Member]	
	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of detailed information about other intangible assets [TextBlock]				
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	0			
Amortisation other intangible assets			2.94	5.5
Total increase (decrease) in Other intangible assets	0		2.94	5.5
Other intangible assets at end of period	8.45	8.45	8.44	5.5

Disclosure of detailed information about other intangible assets [Table]

..(12)

Unless otherwise specified, all monetary values are in Millions of INR

Classes of other intangible assets [Axis]	Copyrights, patents and other operating rights [Member]	Other intellectual property rights [Member]		
Sub classes of other intangible assets [Axis]	Internally generated intangible assets [Member]	Internally generated and other than internally generated intangible assets [Member]		
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]	Carrying amount [Member]		
	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018
Disclosure of detailed information about other intangible assets [TextBlock]				
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations		0	0	
Amortisation other intangible assets		-2.94	-5.5	
Total increase (decrease) in Other intangible assets		-2.94	-5.5	
Other intangible assets at end of period	0	0.01	2.95	8.45

Disclosure of detailed information about other intangible assets [Table]

..(13)

Unless otherwise specified, all monetary values are in Millions of INR

Classes of other intangible assets [Axis]	Other intellectual property rights [Member]			
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated amortization and impairment [Member]
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020
Disclosure of detailed information about other intangible assets [TextBlock]				
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	0	0		
Amortisation other intangible assets				2.94
Total increase (decrease) in Other intangible assets	0	0		2.94
Other intangible assets at end of period	8.45	8.45	8.45	8.44

Disclosure of detailed information about other intangible assets [Table]

..(14)

Unless otherwise specified, all monetary values are in Millions of INR

Classes of other intangible assets [Axis]	Other intellectual property rights [Member]			
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]		Internally generated intangible assets [Member]	
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]		Carrying amount [Member]	
	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of detailed information about other intangible assets [TextBlock]				
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations			0	0
Amortisation other intangible assets	5.5		-2.94	-5.5
Total increase (decrease) in Other intangible assets	5.5		-2.94	-5.5
Other intangible assets at end of period	5.5	0	0.01	2.95

Disclosure of detailed information about other intangible assets [Table]

..(15)

Unless otherwise specified, all monetary values are in Millions of INR

Classes of other intangible assets [Axis]	Other intellectual property rights [Member]			
Sub classes of other intangible assets [Axis]	Internally generated intangible assets [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]	Gross carrying amount [Member]		
		01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018
Disclosure of detailed information about other intangible assets [TextBlock]				
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations		0	0	
Total increase (decrease) in Other intangible assets		0	0	
Other intangible assets at end of period	8.45	8.45	8.45	8.45

Disclosure of detailed information about other intangible assets [Table]

..(16)

Unless otherwise specified, all monetary values are in Millions of INR

Classes of other intangible assets [Axis]	Other intellectual property rights [Member]			Other intangible assets [Member]
Sub classes of other intangible assets [Axis]	Internally generated intangible assets [Member]			Internally generated and other than internally generated intangible assets [Member]
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]			Carrying amount [Member]
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020
Disclosure of detailed information about other intangible assets [TextBlock]				
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations				0
Amortisation other intangible assets	2.94	5.5		-0.01
Total increase (decrease) in Other intangible assets	2.94	5.5		-0.01
Other intangible assets at end of period	8.44	5.5	0	0

Disclosure of detailed information about other intangible assets [Table]

..(17)

Unless otherwise specified, all monetary values are in Millions of INR

Classes of other intangible assets [Axis]	Other intangible assets [Member]			
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of detailed information about other intangible assets [TextBlock]				
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	0		0	0
Amortisation other intangible assets	-0.04			
Total increase (decrease) in Other intangible assets	-0.04		0	0
Other intangible assets at end of period	0.01	0.05	0.05	0.05

Disclosure of detailed information about other intangible assets [Table]

..(18)

Unless otherwise specified, all monetary values are in Millions of INR

Classes of other intangible assets [Axis]	Other intangible assets [Member]			
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Gross carrying amount [Member]	Accumulated amortization and impairment [Member]		
	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018
Disclosure of detailed information about other intangible assets [TextBlock]				
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Amortisation other intangible assets		0.01	0.04	
Total increase (decrease) in Other intangible assets		0.01	0.04	
Other intangible assets at end of period	0.05	0.05	0.04	0

Disclosure of detailed information about other intangible assets [Table]

..(19)

Unless otherwise specified, all monetary values are in Millions of INR

Classes of other intangible assets [Axis]	Other intangible assets [Member]			
Sub classes of other intangible assets [Axis]	Internally generated intangible assets [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020
Disclosure of detailed information about other intangible assets [TextBlock]				
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	0	0		0
Amortisation other intangible assets	-0.01	-0.04		
Total increase (decrease) in Other intangible assets	-0.01	-0.04		0
Other intangible assets at end of period	0	0.01	0.05	0.05

Disclosure of detailed information about other intangible assets [Table]

..(20)

Unless otherwise specified, all monetary values are in Millions of INR

Classes of other intangible assets [Axis]	Other intangible assets [Member]			
Sub classes of other intangible assets [Axis]	Internally generated intangible assets [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated amortization and impairment [Member]	
	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of detailed information about other intangible assets [TextBlock]				
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	0			
Amortisation other intangible assets			0.01	0.04
Total increase (decrease) in Other intangible assets	0		0.01	0.04
Other intangible assets at end of period	0.05	0.05	0.05	0.04

Disclosure of detailed information about other intangible assets [Table]

..(21)

Unless otherwise specified, all monetary values are in Millions of INR

Classes of other intangible assets [Axis]	Other intangible assets [Member]	Know-how [Member]		
Sub classes of other intangible assets [Axis]	Internally generated intangible assets [Member]	Internally generated and other than internally generated intangible assets [Member]		
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]	Carrying amount [Member]		
	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018
Disclosure of detailed information about other intangible assets [TextBlock]				
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations		0	0	
Amortisation other intangible assets		-0.01	-0.04	
Total increase (decrease) in Other intangible assets		-0.01	-0.04	
Other intangible assets at end of period	0	0	0.01	0.05

Disclosure of detailed information about other intangible assets [Table]

..(22)

Unless otherwise specified, all monetary values are in Millions of INR

Classes of other intangible assets [Axis]	Know-how [Member]			
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated amortization and impairment [Member]
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020
Disclosure of detailed information about other intangible assets [TextBlock]				
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	0	0		
Amortisation other intangible assets				0.01
Total increase (decrease) in Other intangible assets	0	0		0.01
Other intangible assets at end of period	0.05	0.05	0.05	0.05

Disclosure of detailed information about other intangible assets [Table]

..(23)

Unless otherwise specified, all monetary values are in Millions of INR

Classes of other intangible assets [Axis]	Know-how [Member]			
	Internally generated and other than internally generated intangible assets [Member]		Internally generated intangible assets [Member]	
Sub classes of other intangible assets [Axis]	Accumulated amortization and impairment [Member]		Carrying amount [Member]	
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of detailed information about other intangible assets [TextBlock]				
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations			0	0
Amortisation other intangible assets	0.04		-0.01	-0.04
Total increase (decrease) in Other intangible assets	0.04		-0.01	-0.04
Other intangible assets at end of period	0.04	0	0	0.01

Disclosure of detailed information about other intangible assets [Table]

..(24)

Unless otherwise specified, all monetary values are in Millions of INR

Classes of other intangible assets [Axis]	Know-how [Member]			
	Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Internally generated intangible assets [Member]		
Carrying amount [Member]		Gross carrying amount [Member]		
	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018
Disclosure of detailed information about other intangible assets [TextBlock]				
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations		0	0	
Total increase (decrease) in Other intangible assets		0	0	
Other intangible assets at end of period	0.05	0.05	0.05	0.05

Disclosure of detailed information about other intangible assets [Table]

..(25)

Unless otherwise specified, all monetary values are in Millions of INR

Classes of other intangible assets [Axis]	Know-how [Member]		
Sub classes of other intangible assets [Axis]	Internally generated intangible assets [Member]		
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]		
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018
Disclosure of detailed information about other intangible assets [TextBlock]			
Disclosure of detailed information about other intangible assets [Abstract]			
Disclosure of detailed information about other intangible assets [Line items]			
Reconciliation of changes in other intangible assets [Abstract]			
Changes in Other intangible assets [Abstract]			
Amortisation other intangible assets	0.01	0.04	
Total increase (decrease) in Other intangible assets	0.01	0.04	
Other intangible assets at end of period	0.05	0.04	0

Disclosure of additional information about other intangible assets [Table]

..(1)

Unless otherwise specified, all monetary values are in Millions of INR

Classes of other intangible assets [Axis]	Company other intangible assets [Member]		Computer software [Member]	
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]		Internally generated and other than internally generated intangible assets [Member]	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of other intangible assets [TextBlock]	Textual information (33) [See below]			
Disclosure of detailed information about other intangible assets [TextBlock]				
Disclosure of additional information about other intangible assets [Abstract]				
Disclosure of additional information about other intangible assets [Line items]				
Amortisation method, other intangible assets	Refer to Accounting Policy [Text Block]	Refer to Accounting Policy [Text Block]	Refer to Accounting Policy [Text Block]	Refer to Accounting Policy [Text Block]
Useful lives or amortisation rates, other intangible assets	Refer to Accounting Policy [Text Block]	Refer to Accounting Policy [Text Block]	Refer to Accounting Policy [Text Block]	Refer to Accounting Policy [Text Block]
Whether other intangible assets are stated at revalued amount	No	No	No	No

Disclosure of additional information about other intangible assets [Table]

..(2)

Unless otherwise specified, all monetary values are in Millions of INR

Classes of other intangible assets [Axis]	Computer software [Member]		Copyrights, patents and other operating rights [Member]	
Sub classes of other intangible assets [Axis]	Internally generated intangible assets [Member]		Internally generated and other than internally generated intangible assets [Member]	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of detailed information about other intangible assets [TextBlock]				
Disclosure of additional information about other intangible assets [Abstract]				
Disclosure of additional information about other intangible assets [Line items]				
Amortisation method, other intangible assets	Refer to Accounting Policy [Text Block]	Refer to Accounting Policy [Text Block]	Refer to Accounting Policy [Text Block]	Refer to Accounting Policy [Text Block]
Useful lives or amortisation rates, other intangible assets	Refer to Accounting Policy [Text Block]	Refer to Accounting Policy [Text Block]	Refer to Accounting Policy [Text Block]	Refer to Accounting Policy [Text Block]
Whether other intangible assets are stated at revalued amount	No	No	No	No

Disclosure of additional information about other intangible assets [Table]

..(3)

Unless otherwise specified, all monetary values are in Millions of INR

Classes of other intangible assets [Axis]	Copyrights, patents and other operating rights [Member]		Other intellectual property rights [Member]	
	Internally generated intangible assets [Member]		Internally generated and other than internally generated intangible assets [Member]	
Sub classes of other intangible assets [Axis]	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of detailed information about other intangible assets [TextBlock]				
Disclosure of additional information about other intangible assets [Abstract]				
Disclosure of additional information about other intangible assets [Line items]				
Amortisation method, other intangible assets	Refer to Accounting Policy [Text Block]	Refer to Accounting Policy [Text Block]	Refer to Accounting Policy [Text Block]	Refer to Accounting Policy [Text Block]
Useful lives or amortisation rates, other intangible assets	Refer to Accounting Policy [Text Block]	Refer to Accounting Policy [Text Block]	Refer to Accounting Policy [Text Block]	Refer to Accounting Policy [Text Block]
Whether other intangible assets are stated at revalued amount	No	No	No	No

Disclosure of additional information about other intangible assets [Table]

..(4)

Unless otherwise specified, all monetary values are in Millions of INR

Classes of other intangible assets [Axis]	Other intellectual property rights [Member]		Other intangible assets [Member]	
	Internally generated intangible assets [Member]		Internally generated and other than internally generated intangible assets [Member]	
Sub classes of other intangible assets [Axis]	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of detailed information about other intangible assets [TextBlock]				
Disclosure of additional information about other intangible assets [Abstract]				
Disclosure of additional information about other intangible assets [Line items]				
Amortisation method, other intangible assets	Refer to Accounting Policy [Text Block]	Refer to Accounting Policy [Text Block]	Refer to Accounting Policy [Text Block]	Refer to Accounting Policy [Text Block]
Useful lives or amortisation rates, other intangible assets	Refer to Accounting Policy [Text Block]	Refer to Accounting Policy [Text Block]	Refer to Accounting Policy [Text Block]	Refer to Accounting Policy [Text Block]
Whether other intangible assets are stated at revalued amount	No	No	No	No

Disclosure of additional information about other intangible assets [Table]

..(5)

Unless otherwise specified, all monetary values are in Millions of INR

Classes of other intangible assets [Axis]	Other intangible assets [Member]		Know-how [Member]	
	Internally generated intangible assets [Member]		Internally generated and other than internally generated intangible assets [Member]	
Sub classes of other intangible assets [Axis]	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of detailed information about other intangible assets [TextBlock]				
Disclosure of additional information about other intangible assets [Abstract]				
Disclosure of additional information about other intangible assets [Line items]				
Amortisation method, other intangible assets	Refer to Accounting Policy [Text Block]	Refer to Accounting Policy [Text Block]	Refer to Accounting Policy [Text Block]	Refer to Accounting Policy [Text Block]
Useful lives or amortisation rates, other intangible assets	Refer to Accounting Policy [Text Block]	Refer to Accounting Policy [Text Block]	Refer to Accounting Policy [Text Block]	Refer to Accounting Policy [Text Block]
Whether other intangible assets are stated at revalued amount	No	No	No	No

Disclosure of additional information about other intangible assets [Table]

..(6)

Unless otherwise specified, all monetary values are in Millions of INR

Classes of other intangible assets [Axis]	Know-how [Member]	
Sub classes of other intangible assets [Axis]	Internally generated intangible assets [Member]	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of detailed information about other intangible assets [TextBlock]		
Disclosure of additional information about other intangible assets [Abstract]		
Disclosure of additional information about other intangible assets [Line items]		
Amortisation method, other intangible assets	Refer to Accounting Policy [Text Block]	Refer to Accounting Policy [Text Block]
Useful lives or amortisation rates, other intangible assets	Refer to Accounting Policy [Text Block]	Refer to Accounting Policy [Text Block]
Whether other intangible assets are stated at revalued amount	No	No

Unless otherwise specified, all monetary values are in Millions of INR

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of other intangible assets [TextBlock]	Textual information (34) [See below]	
Disclosure of detailed information about other intangible assets [TextBlock]		
Disclosure of intangible assets with indefinite useful life [TextBlock]		
Whether there are intangible assets with indefinite useful life	No	No

Textual information (32)**Disclosure of other intangible assets [Text Block]**

3(b) Intangible assets

	Computer software and mobile applications	Domain name	Intellectual property rights	Total
I. Deemed cost				
Balance as at April 1, 2018	3.15	0.05	8.45	11.65
Additions	0.71	-	-	0.71
Disposals/ Adjustments	-	-	-	-
Balance as on March 31, 2019	3.86	0.05	8.45	12.35
Additions	0.66	-	-	0.66
Disposals/ Adjustments	-	-	-	-
Balance as on March 31, 2020	4.53	0.05	8.45	13.02
II. Accumulated amortisation				
Balance as at April 1, 2018	-	-	-	-
Amortisation charge for the year	1.73	0.04	5.50	7.26
Disposals/ Adjustments	-	-	-	-
Balance at 31 March 2019	1.73	0.04	5.50	7.26
Amortisation charge for the year	1.75	0.01	2.94	4.70
Disposals/ Adjustments	-	-	-	-
Balance at 31 March 2020	3.48	0.04	8.44	11.96
Net block (I-II)				
Balance as at April 1, 2018	3.15	0.05	8.45	11.65
Balance as on March 31, 2019	2.13	0.01	2.95	5.09
Balance as on March 31, 2020	1.05	0.00	0.01	1.06

Textual information (33)

Disclosure of other intangible assets [Text Block]

3(b) Intangible assets

	Computer software and mobile applications	Domain name	Intellectual property rights	Total
I. Deemed cost				
Balance as at April 1, 2018	3.15	0.05	8.45	11.65
Additions	0.71	-	-	0.71
Disposals/ Adjustments	-	-	-	-
Balance as on March 31, 2019	3.86	0.05	8.45	12.35
Additions	0.66	-	-	0.66
Disposals/ Adjustments	-	-	-	-
Balance as on March 31, 2020	4.53	0.05	8.45	13.02
II. Accumulated amortisation				
Balance as at April 1, 2018	-	-	-	-
Amortisation charge for the year	1.73	0.04	5.50	7.26
Disposals/ Adjustments	-	-	-	-
Balance at 31 March 2019	1.73	0.04	5.50	7.26
Amortisation charge for the year	1.75	0.01	2.94	4.70
Disposals/ Adjustments	-	-	-	-
Balance at 31 March 2020	3.48	0.04	8.44	11.96
Net block (I-II)				
Balance as at April 1, 2018	3.15	0.05	8.45	11.65
Balance as on March 31, 2019	2.13	0.01	2.95	5.09
Balance as on March 31, 2020	1.05	0.00	0.01	1.06

Textual information (34)

Disclosure of other intangible assets [Text Block]

3(b) Intangible assets

	Computer software and mobile applications	Domain name	Intellectual property rights	Total
I. Deemed cost				
Balance as at April 1, 2018	3.15	0.05	8.45	11.65
Additions	0.71	-	-	0.71
Disposals/ Adjustments	-	-	-	-
Balance as on March 31, 2019	3.86	0.05	8.45	12.35
Additions	0.66	-	-	0.66
Disposals/ Adjustments	-	-	-	-
Balance as on March 31, 2020	4.53	0.05	8.45	13.02
II. Accumulated amortisation				
Balance as at April 1, 2018	-	-	-	-
Amortisation charge for the year	1.73	0.04	5.50	7.26
Disposals/ Adjustments	-	-	-	-
Balance at 31 March 2019	1.73	0.04	5.50	7.26
Amortisation charge for the year	1.75	0.01	2.94	4.70
Disposals/ Adjustments	-	-	-	-
Balance at 31 March 2020	3.48	0.04	8.44	11.96
Net block (I-II)				
Balance as at April 1, 2018	3.15	0.05	8.45	11.65
Balance as on March 31, 2019	2.13	0.01	2.95	5.09
Balance as on March 31, 2020	1.05	0.00	0.01	1.06

[401000] Notes - Biological assets other than bearer plants

Unless otherwise specified, all monetary values are in Millions of INR

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of biological assets, agriculture produce at point of harvest and government grants related to biological assets [TextBlock]		
Depreciation method, biological assets other than bearer plants, at cost	NA	NA
Useful lives or depreciation rates, biological assets other than bearer plants, at cost	NA	NA

[611100] Notes - Financial instruments

Disclosure of financial assets [Table]

..(1)

Unless otherwise specified, all monetary values are in Millions of INR

Classes of financial assets [Axis]	Financial assets at fair value, class [Member]		Other financial assets at fair value class [Member]	
Categories of financial assets [Axis]	Financial assets, category [Member]		Financial assets, category [Member]	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of financial assets [TextBlock]				
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	2,203.52	3,307.12	2,203.52	3,307.12
Financial assets, at fair value	2,203.52	3,307.12	2,203.52	3,307.12
Description of other financial assets at fair value class	Financial Assets	Financial Assets	Financial Assets	Financial Assets

Disclosure of financial assets [Table]

..(2)

Unless otherwise specified, all monetary values are in Millions of INR

Classes of financial assets [Axis]	Other financial assets at fair value class 1 [Member]			
Categories of financial assets [Axis]	Financial assets, category [Member]		Financial assets at fair value through profit or loss, category [Member]	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of financial assets [TextBlock]				
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	1,406.02	857.05	1,406.02	857.05
Financial assets, at fair value	1,406.02	857.05	1,406.02	857.05
Description of other financial assets at fair value class	Non Current Financial Assets- Investments, Loans	Non Current Financial Assets- Investments, Loans	Non Current Financial Assets- Investments, Loans	Non Current Financial Assets- Investments, Loans

Disclosure of financial assets [Table]

..(3)

Unless otherwise specified, all monetary values are in Millions of INR

Classes of financial assets [Axis]	Other financial assets at fair value class 1 [Member]		Other financial assets at fair value class 2 [Member]	
Categories of financial assets [Axis]	Financial assets at fair value through profit or loss, designated upon initial recognition or subsequently, category [Member]		Financial assets, category [Member]	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of financial assets [TextBlock]				
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	1,406.02	857.05	797.5	2,450.07
Financial assets, at fair value	1,406.02	857.05	797.5	2,450.07
Description of other financial assets at fair value class	Non Current Financial Assets- Investments, Loans	Non Current Financial Assets- Investments, Loans	Current Financial Assets, Investments, Loans, Trade receivables, Cash and cash equivalents, Bank balances other than above, Other financial assets	Current Financial Assets, Investments, Loans, Trade receivables, Cash and cash equivalents, Bank balances other than above, Other financial assets

Disclosure of financial assets [Table]

..(4)

Unless otherwise specified, all monetary values are in Millions of INR

Classes of financial assets [Axis]	Other financial assets at fair value class 2 [Member]			
	Financial assets at fair value through profit or loss, category [Member]		Financial assets at fair value through profit or loss, designated upon initial recognition or subsequently, category [Member]	
Categories of financial assets [Axis]	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of financial assets [TextBlock]				
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	797.5	2,450.07	797.5	2,450.07
Financial assets, at fair value	797.5	2,450.07	797.5	2,450.07
Description of other financial assets at fair value class	Current Financial Assets, Investments, Loans, Trade receivables, Cash and cash equivalents, Bank balances other than above, Other financial assets	Current Financial Assets, Investments, Loans, Trade receivables, Cash and cash equivalents, Bank balances other than above, Other financial assets	Current Financial Assets, Investments, Loans, Trade receivables, Cash and cash equivalents, Bank balances other than above, Other financial assets	Current Financial Assets, Investments, Loans, Trade receivables, Cash and cash equivalents, Bank balances other than above, Other financial assets

Disclosure of financial liabilities [Table]

..(1)

Unless otherwise specified, all monetary values are in Millions of INR

Classes of financial liabilities [Axis]	Financial liabilities at fair value, class [Member]			
	Financial liabilities at fair value through profit or loss, category [Member]		Financial liabilities at fair value through profit or loss, designated upon initial recognition or subsequently, category [Member]	
Categories of financial liabilities [Axis]	31/03/2020	31/03/2019	31/03/2020	31/03/2019
Disclosure of financial liabilities [TextBlock]				
Disclosure of financial liabilities [Abstract]				
Disclosure of financial liabilities [Line items]				
Financial liabilities	10,959.79	8,986.59	10,959.79	8,986.59
Financial liabilities, at fair value	10,959.79	8,986.59	10,959.79	8,986.59

Unless otherwise specified, all monetary values are in Millions of INR

	01/04/2019 to 31/03/2020
Disclosure of financial instruments [TextBlock]	Textual information (35) [See below]
Disclosure of financial assets [TextBlock]	
Disclosure of financial assets [Abstract]	
Disclosure of financial assets [Line items]	
Financial assets	
Financial assets, at fair value	
Description of other financial assets at fair value class	
Disclosure of financial liabilities [TextBlock]	
Disclosure of financial liabilities [Abstract]	
Disclosure of financial liabilities [Line items]	
Financial liabilities	
Financial liabilities, at fair value	
Disclosure of credit risk [TextBlock]	Textual information (36) [See below]
Disclosure of reconciliation of changes in loss allowance and explanation of changes in gross carrying amount for financial instruments [TextBlock]	
Disclosure of reconciliation of changes in loss allowance and explanation of changes in gross carrying amount for financial instruments [Abstract]	
Disclosure of reconciliation of changes in loss allowance and explanation of changes in gross carrying amount for financial instruments [Line items]	
Disclosure of credit risk exposure [TextBlock]	
Disclosure of credit risk exposure [Abstract]	
Disclosure of credit risk exposure [Line items]	
Financial assets	
Disclosure of provision matrix [TextBlock]	
Disclosure of provision matrix [Abstract]	
Disclosure of provision matrix [Line items]	
Financial assets	
Disclosure of how entity manages liquidity risk [TextBlock]	Textual information (37) [See below]
Disclosure of financial instruments by type of interest rate [TextBlock]	
Disclosure of financial instruments by type of interest rate [Abstract]	
Disclosure of financial instruments by type of interest rate [Line items]	
Financial assets	
Financial liabilities	

Textual information (35)

Disclosure of financial instruments [Text Block]

40. Financial Instruments

1. Capital management

For the purpose of the Company's capital management, capital includes issued equity capital, securities premium and all other equity reserves attributable to the equity holders of the Company. The primary objective of the Company's capital management is to maximise the shareholder value.

The Company manages its capital structure and makes adjustments in light of changes in economic conditions and the requirements of the financial covenants. To maintain or adjust the capital structure, the Company may adjust the dividend payment to shareholders, return capital to shareholders or issue new shares. The Company monitors capital using a gearing ratio, which is net debt divided by total capital plus net debt. The Company includes within net debt, current and non-current liabilities. CCPS liability for this purpose is considered as equity, not debt.

Gearing ratio as of March 31, 2020, March 31, 2019 and April 01, 2018 is as follows:

	March 31, 2020	March 31, 2019	April 01, 2018
Total liabilities	11,022.18	9,034.85	3,852.74
Less: CCPS Liability	(10,180.88)	(8,241.75)	(3,649.02)
Net Debt (A)	841.30	793.10	203.72
CCPS Liability	10,180.88	8,241.75	3,649.02
Equity	(8,434.55)	(5,479.45)	(2,683.78)
Capital and net debt (B)	1,746.33	2,762.30	965.24
Gearing ratio (A / B)	48.18%	28.71%	21.11%

In order to achieve this overall objective, the Company's capital management, amongst other things, aims to ensure that it meets financial covenants attached to the interest-bearing loans and borrowings that define capital structure requirements. Breaches in meeting the financial covenants would permit the bank to immediately call loans and borrowings. There have been no breaches in the financial covenants of any interest-bearing loans and borrowing in the current period.

No changes were made in the objectives, policies or processes for managing capital during the years ended March 31, 2020, March 31, 2019 and April 01, 2018.

2. Financial instruments by categories

The criteria for recognition of financial instruments is explained in significant accounting policies note 2.

Particulars	As at 31 March 2020	As at 31 March 2019	As at 1 April 2018		
	FVTPL	Amortised cost	FVTPL	Amortised cost	FVTPL
Amortised cost					
Financial assets					
Non-current Assets					
Loans	8.11	-	7.30	-	7.10
Current Assets					
Investments in mutual funds	-	3.71	-	2,343.85	-
Loans	2.80	-	-	-	0.07
Trade Receivables	36.71	-	11.32	-	8.37
Cash and cash equivalents and 'other Bank Balances	712.40	-	64.78	-	521.40
Other financial assets	41.93	-	30.13	-	12.68

Financial Liabilities

Non-current liabilities

Term Loans	-	-	24.10	-	-	-
CCPS liability- designated at FVTPL upon initial recognition	-	10,180.88	-	8,217.65	-	3,649.02
Other financial liabilities		345.52	35.54	333.28	0.05	-

Current Liabilities

Borrowings	-	-	-	-	-	-
Trade Payables	211.24	-	176.55	-	62.86	-
Other financial liabilities	128.93	-	128.02	-	24.26	-

3. Financial Risk Management Framework

The Company's principal financial liabilities comprise borrowings, CCPS liability, trade and other payables and financial guarantee contracts. The main purpose of these financial liabilities is to finance the Company's operations and to provide guarantees to support its operations. The Company's principal financial assets include loans, investments in mutual funds, trade receivables and cash and cash equivalents that derive directly from its operations.

The Company's activities expose it to a variety of financial risks: credit risk, liquidity risk and market risk. In order to manage the aforementioned risks, the Company operates a risk management policy and a program that performs close monitoring of and responding to each risk factors. It is the Company's policy that no trading in derivatives for speculative purposes may be undertaken. The Board of Directors reviews and agrees policies for managing each of these risks, which are summarised below.

Textual information (36)

Disclosure of credit risk [Text Block]

Credit Risk

(i) Credit risk management

Credit risk is the risk of loss that may arise on outstanding financial instruments should a counterparty default on its obligations. The Company's exposure to credit risk arises primarily from trade and other receivables. For other financial assets (including investment, cash and short-term deposits), the Company minimise credit risk by dealing exclusively with high credit rating counterparties. The Company's objective is to seek continual revenue growth while minimising losses incurred due to increased credit risk exposure. The Company provides services to only recognised and creditworthy third parties. In addition, receivable balances are monitored on an ongoing basis with the result that the Company's exposure to bad debts is not significant.

Cash and cash equivalents, bank deposits and investments in mutual funds

The Company maintains its cash and cash equivalents, bank deposits and investment in mutual funds with reputed banks and financial institutions. The credit risk on these instruments is limited because the counterparties are banks with high credit ratings assigned by domestic and international credit rating agencies.

Security deposits

The Company monitors the credit rating of the counterparties on regular basis. These instruments carry very minimal credit risk based on the financial position of parties and Company's historical experience of dealing with the parties.

Trade receivables

Trade receivables consist of a large number of customers, spread across diverse industries and geographical areas. Ongoing credit evaluation is performed on the financial condition of accounts receivable. As per Ind AS 109, the Company uses expected credit loss model to assess the impairment loss or gain. For disclosures related to expected credit loss. Refer note no. 5 Trade receivables

The ageing analysis of trade receivables as of the reporting date is as follows:

	As at March 31, 2020		As at March 31, 2019			
	More than 6 months	Total	Less than 6 months	More than 6 months	Total	
Trade receivables as at						
Less than 6 months						
Gross carrying amount	36.04	3.00	39.04	10.36	2.01	12.37
ECL	0.08	2.25	2.33	0.00	1.06	1.06
Net carrying amount	35.96	0.75	36.71	10.36	0.96	11.32

	As at April 01, 2018			
	More than 6 months	Total		
Trade receivables as at				
Less than 6 months				
Gross carrying amount	6.77	1.60	8.37	
ECL	-	-	-	
Net carrying amount	6.77	1.60	8.37	

Reconciliation of loss allowance provision for Trade Receivables

Particulars	Amount in INR		
	March 31, 2020	March 31, 2019	
Balance as at beginning of the year		1.06	-
- On receivables originated in the year		-	1.06
Impairment losses recognised in the year based on 12 month expected credit losses			
On receivables originated in the year		1.27	-

Balance at end of the year

2.33 1.06

Textual information (37)

Disclosure of how entity manages liquidity risk [Text Block]

Liquidity Risk

(i) Liquidity risk management

Liquidity risk is the risk that the Company will encounter difficulty in meeting the obligations associated with its financial liabilities that are settled by delivering cash or another financial asset. The Company's approach to managing liquidity is to ensure, as far as possible, that it will have sufficient liquidity to meet its liabilities when they are due, under both normal and stressed conditions, without incurring unacceptable losses or risking damage to the Company's reputation.

Ultimate responsibility for liquidity risk management rests with the board of directors, which has established an appropriate liquidity risk management framework for the management of the Company's short-term, medium-term and long-term funding and liquidity management requirements. The Company manages liquidity risk by maintaining adequate reserves, banking facilities and reserve borrowing facilities, by continuously monitoring forecast and actual cash flows, and by matching the maturity profiles of financial assets and liabilities.

(ii) Analysis of financial instruments by remaining contractual maturities

The table below summarises the maturity profile of the Company's financial liabilities at the end of the reporting period based on contractual undiscounted repayment obligations:

Particulars	March 31, 2020	March 31, 2019						
		Less than 1 Year	1-3 Years	3 Years to 5 Years	5 years and above	Less than 1 Year	1-3 Years	3 Years to 5 Years
	INR	INR	INR	INR	INR	INR	INR	INR
Financial liabilities								
Borrowings	17.14	-	-	-	62.86	22.86	-	-
Trade payables	211.24	-	-	-	176.55	-	-	-
CCPS liability	-	-	10,180.88	-	-	-	8,217.65	-
Payable to customers	176.67	-	-	-	56.74	-	-	-
Lease liabilities	39.75	56.68	22.20	-	32.03	44.30	12.23	-
Employee related payables	31.16	-	-	-	23.93	-	-	-
Total undiscounted financial liabilities	475.96	56.68	10,203.08	-	352.12	67.16	8,229.88	-
Particulars	April 01, 2018							
		Less than 1 Year	1-3 Years	3 Years to 5 Years	5 years and above			
	INR	INR	INR	INR				
Financial liabilities								
Trade payables	62.86	-	-	-				
CCPS liability	-	-	3,649.02	-				
Payable to customers	23.94	-	-	-				
Lease liabilities	31.25	58.91	29.65	-				
Employee related payables	13.51	-	-	-				
Total undiscounted financial liabilities	131.56	58.91	3,678.67	-				

Market Risk

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises three types of risk: currency risk, interest rate risk and \and commodity price risk.

Currency Risk

Foreign currency risk is the risk that the fair value or future cash flows of an exposure will fluctuate because of changes in foreign exchange rates. The Company's exposure to the risk of changes in foreign exchange rates relates primarily to the Company's operating activities (when revenue or expense is denominated in a foreign currency).

The Company does not use derivative financial instruments such as forward exchange contracts or options to hedge its risk associated with foreign currency fluctuations or for trading/speculation purpose.

Unhedged foreign currency exposure (In absolute currency unit)

	Amount
	835 USD (March 31, 2019; USD 74,501; April 01, 2018: USD 18,855); Rs. 62,945 (March 31, 2019; Rs.5,154,14; April 01, 2018: Rs.1,248,285)
Unhedged foreign currency payable	

The following table demonstrate the sensitivity to a reasonable possible change in INR to USD exchange rates on profit before tax arising as a result of the revaluation of the Company's foreign currency financial assets and unhedged liabilities.

Particulars	Effect on profit before tax	Effect on pre-tax equity		
		March 31,2020	March 31,2019	
Effect of 5% strengthening of INR against USD*	3,125	257,667	3,125	257,667
Effect of 5% weakening of INR against USD*	(3,125)	(257,667)	(3,125)	(257,667)

*figures in the bracket signifies debit to profit and loss account.

Interest rate risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. Currently the company has fixed interest rate borrowings. Therefore, there is no exposure to interest rate risk.

[400400] Notes - Non-current investments**Details of non-current investments [Table]**

..(1)

Unless otherwise specified, all monetary values are in Millions of INR

Classification of non-current investments [Axis]	Column1		Column2	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Non-current investments [Abstract]				
Disclosure of details of non-current investments [Abstract]				
Details of non-current investments [Line items]				
Type of non-current investments	Investment in subsidiaries equity instruments	Investment in subsidiaries equity instruments	Investment in subsidiaries equity instruments	Investment in subsidiaries equity instruments
Class of non-current investments	Other investments	Other investments	Other investments	Other investments
Nature of non-current investments	Unquoted Investment	Unquoted Investment	Unquoted Investment	Unquoted Investment
Non-current investments	368.57	318.57	1,019.81	521.65
Name of body corporate in whom investment has been made	LFS Healthcare Private Limited	LFS Healthcare Private Limited	Delhi Mediart Private Limited	Delhi Mediart Private Limited
Number of shares of non-current investment made in body corporate	[shares] 14,60,822	[shares] 13,61,022	[shares] 2,29,57,146	[shares] 1,75,47,014

Details of non-current investments [Table]

..(2)

Unless otherwise specified, all monetary values are in Millions of INR

Classification of non-current investments [Axis]	Column3	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Non-current investments [Abstract]		
Disclosure of details of non-current investments [Abstract]		
Details of non-current investments [Line items]		
Type of non-current investments	Investment in subsidiaries preference shares	Investment in subsidiaries preference shares
Class of non-current investments	Other investments	Other investments
Nature of non-current investments	Unquoted Investment	Unquoted Investment
Non-current investments	9.54	9.54
Name of body corporate in whom investment has been made	LFS Healthcare Private Limited	LFS Healthcare Private Limited
Number of shares of non-current investment made in body corporate	[shares] 69,525	[shares] 69,525

Unless otherwise specified, all monetary values are in Millions of INR

	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of notes on non-current investments explanatory [TextBlock]	Textual information (38) [See below]	
Aggregate amount of quoted non-current investments	0	0
Market value of quoted non-current investments	0	0
Aggregate amount of unquoted non-current investments	1,397.92	849.76
Aggregate provision for diminution in value of non-current investments	0	0

Textual information (38)

Disclosure of notes on non-current investments explanatory [Text Block]

4. Investments

(i) Investment in subsidiary companies	Non Current		Current		As at	
	As at March 31, 2020	As at March 31, 2019 (Refer Note 43)	As at April 01, 2018 (Refer Note 43)	As at March 31, 2020	As at March 31, 2019 (Refer Note 43)	As at April 01, 2018 (Refer Note 43)
Unquoted Investments carried at cost						
Investments in equity instruments (fully paid up)						
(a) LFS Healthcare Private Limited						
- 4,000 (March 31, 2019: 4,000; April 1, 2018: 4,000) Equity shares of Rs.10 each	0.04	0.04	0.04			
- 685,448 (March 31, 2019: 48,614 ; April 1, 2018 : 48,614) Equity shares of Rs.143.99 each	98.70	98.70	98.70			
- 274,000 (March 31, 2019: 1,04,000 ; April 1, 2018 : 1,04,000) Equity shares of Rs.250 each	68.50	68.50	26.00			
- 204,283 (March 31, 2019: 204,283 ; April 1, 2018 : Nil) Equity shares of Rs. 350 each	71.50	71.50	-			
- 193,291 (March 31, 2019: 193,291 ; April 1, 2018: Nil) Equity shares of Rs. 413 each	79.83	79.83	-			
- 99,800 (March 31, 2019: Nil ; April 1, 2018: Nil) Equity shares of Rs. 501 each	50.00	-	-			
	368.57	318.57	124.74			
(b) Delhi Mediart Private Limited						
- 6,899,879 (March 31, 2019: 6,899,879 ; April 1, 2019: 6,899,879) Equity shares of Rs.10 each	69.00	69.00	69.00			
- 7,218,565 (March 31, 2019: 7,218,565 ; April 1, 2019 :6,075,709) Equity shares of Rs.35 each	252.65	252.65	212.65			
- 2,000,000 (March 31, 2019:2,000,000 ; April 1, 2018 : Nil) Equity shares of Rs.50 each	100.00	100.00	-			
- 2,857,140 (March 31, 2019: 1,428,570 ' April 1, 2018 : Nil) Equity shares of Rs.70 each	200.00	100.00	-			
- 39,81,562 (March 31, 2019:Nil ; April 1, 2018 : Nil) Equity shares of Rs.100 each	398.16	-	-			
	1,019.80	521.65	281.65			
	1,388.37	840.22	406.39			-
Investments in other unquoted instruments carried at cost						
(a) LFS Healthcare Private Limited						
- 64,800 (March 31, 2019: 64,800; April 1, 2018 :64,800) Series A 0.001% compulsorily convertible preference shares of Rs.230.86 each	14.96	14.96	14.96			
- 4,725 (March 31, 2019: 4,725; April 1, 2018: 4,725) Series A1 0.001% compulsorily convertible preference shares of Rs.1,058.33 each	5.00	5.00	5.00			
Less: Impairment in the value of investments*	(10.42)	(10.42)	(10.42)			
	9.54	9.54	9.54	-	-	-
Total Aggregate Unquoted Investments	1,397.91	849.76	415.93	-	-	-

*As at March 31, 2020, the subsidiaries of the Company have significant erosion in their respectivenet worth.The Company, basis it's fair value less cost to sell (FVC) does not consider any impairment. The FVC is determined basis recent transaction and independent valuation report.

[400500] Notes - Current investments**Details of current investments [Table]**

..(1)

Unless otherwise specified, all monetary values are in Millions of INR

Classification of current investments [Axis]	Column1	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Current investments [Abstract]		
Disclosure of details of current investments [Abstract]		
Details of current investments [Line items]		
Type of current investments	Investments in mutual funds	Investments in mutual funds
Class of current investments	Current investments	Current investments
Nature of current investments	Quoted Investment	Quoted Investment
Current investments	3.71	2,343.85
Basis of valuation of current investments	valued at through FVTPL	valued at through FVTPL
Name of body corporate in whom investment has been made	Investments in mutual funds	Investments in mutual funds
Number of shares of current investment made in body corporate	[shares] 0	[shares] 0

Unless otherwise specified, all monetary values are in Millions of INR

	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of notes on current investments explanatory [TextBlock]	Textual information (39) [See below]	
Aggregate amount of quoted current investments	3.71	2,343.85
Market value of quoted current investments	3.71	2,343.85
Aggregate amount of unquoted current investments	0	0
Aggregate provision for diminution in value of current investments	0	0

Textual information (39)

Disclosure of notes on current investments explanatory [Text Block]

(ii) Other Investments

As at March 31, 2020	Non Current	Current	As at March 31, 2019 (Refer Note 43)	As at March 31, 2018 (Refer Note 43)	As at April 01, 2018 (Refer Note 43)	
	As at March 31, 2019 (Refer Note 43)	As at April 01, 2018 (Refer Note 43)				
Quoted Investments valued at through FVTPL						
(a) Investments in mutual funds						
Birla sun life saving fund - growth (April 1, 2018: 3255 units)			-	1.20	1.11	
HDFC floating rate income short term wholesale - growth (April 1, 2018: 42,681 units)			-	1.39	1.29	
ICICI prudential flexible income - growth (April 1, 2018: 566 units)			-	0.20	0.19	
Birla sun life short term fund - growth - direct plan (April 1, 2018: 66,594 units)			-	1.58	4.45	
Reliance banking & PSU debt fund - growth (April 1, 2018: 3,78,602 units)			-	-	4.77	
Birla Sun Life Savings Fund - Dir -Growth March 31, 2019: 11,98,511 (April 1, 2018: Nil units)			-	360.08	-	
Axis liquid Fund - Dir - Growth March 31, 2019: 2,46,299 (April 1, 2018: Nil units)			-	510.71	-	
Reliance liquid fund - Dir - Growth March 31, 2019: 1,74,633 (April 1, 2018: Nil units)			-	796.66	-	
ICICI Prudential Flexible Income - Regular March 31, 2019: 468,592 (April 1, 2018: Nil units)			-	129.53	-	
HDFC Liquid Fund - Growth (FV 1000) March 31, 2019: 62,955 (April 1, 2018: Nil units)			-	231.56	-	
Aditya birla sl liquid direct - growth March 31, 2019: 367,313 (April 1, 2018: Nil units)			-	110.35	-	
HDFC Liquid - Growth March 31, 2019: 27,394 (April 1, 2018: Nil units)			-	100.27	-	
ICICI Pru Liquid - Growth March 31, 2019: 182,119 (April 1, 2018: Nil units)			-	50.16	-	
Birla sun life short term fund - growth March 31, 2019: 167,753 (April 1, 2018: Nil units)			-	50.16	-	
ICICI Pru Liquid Direct-Growth March 31, 2020 :10,114 units (March 31, 2019 and April 01,2018 - Nil units)			2.97	-	-	
Adity birla SL liquid - Growth March 31, 2020 :2,338 units (March 31, 2019 and April 01,2018 - Nil units)			0.74	-	-	
	-	-	-	3.71	2,343.84	11.81
Total aggregate value of quoted investments	-	-	-	3.71	2,343.84	11.81

[611600] Notes - Non-current asset held for sale and discontinued operations

Unless otherwise specified, all monetary values are in Millions of INR

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of non-current assets held for sale and discontinued operations [TextBlock]		
Net cash flows from (used in) operating activities, continuing operations	-2,519.04	-1,380.25
Net cash flows from (used in) operating activities	-2,519.04	-1,380.25
Net cash flows from (used in) investing activities, continuing operations	1,605.86	-2,739.68
Net cash flows from (used in) investing activities	1,605.86	-2,739.68
Net cash flows from (used in) financing activities, continuing operations	1,294.92	3,660.31
Net cash flows from (used in) financing activities	1,294.92	3,660.31

[400100] Notes - Equity share capital**Disclosure of classes of equity share capital [Table]**

..(1)

Unless otherwise specified, all monetary values are in Millions of INR

Classes of equity share capital [Axis]	Equity shares [Member]			Equity shares 1 [Member]
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020
Disclosure of notes on equity share capital explanatory [TextBlock]	Textual information (40) [See below]			
Disclosure of classes of equity share capital [Abstract]				
Disclosure of classes of equity share capital [Line items]				
Type of share				Equity Shares
Number of shares authorised	[shares] 26,21,59,842	[shares] 26,21,59,842		[shares] 26,21,59,642
Value of shares authorised	262.16	262.16		262.16
Number of shares issued	[shares] 56,634	[shares] 56,634		[shares] 56,536
Value of shares issued	0.06	0.06		0.06
Number of shares subscribed and fully paid	[shares] 56,634	[shares] 56,634		[shares] 56,536
Value of shares subscribed and fully paid	0.06	0.06		0.06
Number of shares subscribed but not fully paid	[shares] 0	[shares] 0		[shares] 0
Value of shares subscribed but not fully paid	0	0		0
Total number of shares subscribed	[shares] 56,634	[shares] 56,634		[shares] 56,536
Total value of shares subscribed	0.06	0.06		0.06
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 56,634	[shares] 56,634		[shares] 56,536
Value of shares called	0.06	0.06		0.06
Calls unpaid [Abstract]				
Calls unpaid by directors and officers [Abstract]				
Calls unpaid by directors	0	0		0
Calls unpaid by officers	0	0		0
Total calls unpaid by directors and officers	0	0		0
Calls unpaid by others	0	0		0
Total calls unpaid	0	0		0
Forfeited shares	0	0		0
Forfeited shares reissued	0	0		0
Value of shares paid-up	0.06	0.06		0.06
Par value per share				[INR/shares] 1
Amount per share called in case shares not fully called				[INR/shares] 0
Reconciliation of number of shares outstanding [Abstract]				
Changes in number of shares outstanding [Abstract]				
Increase in number of shares outstanding [Abstract]				
Number of shares issued in public offering	[shares] 0	[shares] 0		[shares] 0
Number of shares issued as bonus shares	[shares] 0	[shares] 0		[shares] 0
Number of shares issued as rights	[shares] 0	[shares] 0		[shares] 0
Number of shares issued in private placement arising out of conversion of debentures preference shares during period	[shares] 0	[shares] 0		[shares] 0
Number of shares issued in other private placement	[shares] 0	[shares] 0		[shares] 0
Number of shares issued as preferential allotment arising out of conversion of debentures preference shares during period	[shares] 0	[shares] 0		[shares] 0

Number of shares issued as other preferential allotment	[shares] 0	[shares] 0		[shares] 0
Number of shares issued in shares based payment transactions	[shares] 0	[shares] 0		[shares] 0
Number of shares issued under scheme of amalgamation	[shares] 0	[shares] 0		[shares] 0
Number of other issues of shares	[shares] 0	[shares] 0		[shares] 0
Number of shares issued under employee stock option plan	[shares] 0	[shares] 0		[shares] 0
Number of other issue of shares arising out of conversion of securities	[shares] 0	[shares] 0		[shares] 0
Total aggregate number of shares issued during period	[shares] 0	[shares] 0		[shares] 0
Decrease in number of shares during period [Abstract]				
Number of shares bought back or treasury shares	[shares] 0	[shares] 0		[shares] 0
Other decrease in number of shares	[shares] 0	[shares] 0		[shares] 0
Total decrease in number of shares during period	[shares] 0	[shares] 0		[shares] 0
Total increase (decrease) in number of shares outstanding	[shares] 0	[shares] 0		[shares] 0
Number of shares outstanding at end of period	[shares] 56,634	[shares] 56,634	[shares] 56,634	[shares] 56,536
Reconciliation of value of shares outstanding [Abstract]				
Changes in equity share capital [Abstract]				
Increase in equity share capital during period [Abstract]				
Amount of public issue during period	0	0		0
Amount of bonus issue during period	0	0		0
Amount of rights issue during period	0	0		0
Amount of private placement issue arising out of conversion of debentures preference shares during period	0	0		0
Amount of other private placement issue during period	0	0		0
Amount of preferential allotment issue arising out of conversion of debentures preference shares during period	0	0		0
Amount of other preferential allotment issue during period	0	0		0
Amount of share based payment transactions during period	0	0		0
Amount of issue under scheme of amalgamation during period	0	0		0
Amount of other issues during period	0	0		0
Amount of shares issued under employee stock option plan	0	0		0
Amount of other issue arising out of conversion of securities during period	0	0		0
Total aggregate amount of increase in equity share capital during period	0	0		0
Decrease in equity share capital during period [Abstract]				
Decrease in amount of treasury shares or shares bought back	0	0		0
Other decrease in amount of shares	0	0		0
Total decrease in equity share capital during period	0	0		0
Total increase (decrease) in share capital	0	0		0
Equity share capital at end of period	0.06	0.06	0.06	0.06
Shares in company held by holding company or ultimate holding company or by its subsidiaries or associates [Abstract]				
Shares in company held by holding company	[shares] 0	[shares] 0		[shares] 0
Shares in company held by ultimate holding company	[shares] 0	[shares] 0		[shares] 0

Shares in company held by subsidiaries of its holding company	[shares] 0	[shares] 0		[shares] 0
Shares in company held by subsidiaries of its ultimate holding company	[shares] 0	[shares] 0		[shares] 0
Shares in company held by associates of its holding company	[shares] 0	[shares] 0		[shares] 0
Shares in company held by associates of its ultimate holding company	[shares] 0	[shares] 0		[shares] 0
Total shares in company held by holding company or ultimate holding company or by its subsidiaries or associates	[shares] 0	[shares] 0		[shares] 0
Shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	[shares] 0	[shares] 0		[shares] 0
Amount of shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	0	0		0
Aggregate number of fully paid-up shares issued pursuant to contracts without payment being received in cash during last five years	[shares] 0	[shares] 0		[shares] 0
Aggregate number of fully paid up shares issued by way of bonus shares during last five years	[shares] 0	[shares] 0		[shares] 0
Aggregate number of shares bought back during last five years	[shares] 0	[shares] 0		[shares] 0
Original paid-up value of forfeited shares	0	0		0
Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Application money received for allotment of securities and due for refund, principal	0	0	0	0
Application money received for allotment of securities and due for refund, interest accrued	0	0	0	0
Total application money received for allotment of securities and due for refund and interest accrued thereon	0	0	0	0
Number of shares proposed to be issued	[shares] 0	[shares] 0		[shares] 0
Share premium for shares to be allotted	0	0		0
Type of share				Equity Shares

Disclosure of classes of equity share capital [Table]

..(2)

Unless otherwise specified, all monetary values are in Millions of INR

Classes of equity share capital [Axis]	Equity shares 1 [Member]		Equity shares 2 [Member]	
	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of classes of equity share capital [Abstract]				
Disclosure of classes of equity share capital [Line items]				
Type of share	Equity Shares		Series A Equity Shares	Series A Equity Shares
Number of shares authorised	[shares] 26,21,59,642		[shares] 100	[shares] 100
Value of shares authorised	262.16		0	0
Number of shares issued	[shares] 56,536		[shares] 20	[shares] 20
Value of shares issued	0.06		0	0
Number of shares subscribed and fully paid	[shares] 56,536		[shares] 20	[shares] 20
Value of shares subscribed and fully paid	0.06		0	0
Number of shares subscribed but not fully paid	[shares] 0		[shares] 0	[shares] 0
Value of shares subscribed but not fully paid	0		0	0
Total number of shares subscribed	[shares] 56,536		[shares] 20	[shares] 20
Total value of shares subscribed	0.06		0	0
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 56,536		[shares] 20	[shares] 20
Value of shares called	0.06		0	0
Calls unpaid [Abstract]				
Calls unpaid by directors and officers [Abstract]				
Calls unpaid by directors	0		0	0
Calls unpaid by officers	0		0	0
Total calls unpaid by directors and officers	0		0	0
Calls unpaid by others	0		0	0
Total calls unpaid	0		0	0
Forfeited shares	0		0	0
Forfeited shares reissued	0		0	0
Value of shares paid-up	0.06		0	0
Par value per share	[INR/shares] 1		[INR/shares] 1	[INR/shares] 1
Amount per share called in case shares not fully called	[INR/shares] 0		[INR/shares] 0	[INR/shares] 0
Reconciliation of number of shares outstanding [Abstract]				
Changes in number of shares outstanding [Abstract]				
Increase in number of shares outstanding [Abstract]				
Number of shares issued in public offering	[shares] 0		[shares] 0	[shares] 0
Number of shares issued as bonus shares	[shares] 0		[shares] 0	[shares] 0
Number of shares issued as rights	[shares] 0		[shares] 0	[shares] 0
Number of shares issued in private placement arising out of conversion of debentures preference shares during period	[shares] 0		[shares] 0	[shares] 0
Number of shares issued in other private placement	[shares] 0		[shares] 0	[shares] 0
Number of shares issued as preferential allotment arising out of conversion of debentures preference shares during period	[shares] 0		[shares] 0	[shares] 0
Number of shares issued as other preferential allotment	[shares] 0		[shares] 0	[shares] 0
Number of shares issued in shares based payment transactions	[shares] 0		[shares] 0	[shares] 0
Number of shares issued under scheme of amalgamation	[shares] 0		[shares] 0	[shares] 0
Number of other issues of shares	[shares] 0		[shares] 0	[shares] 0
Number of shares issued under employee stock option plan	[shares] 0		[shares] 0	[shares] 0

Number of other issue of shares arising out of conversion of securities	[shares] 0		[shares] 0	[shares] 0
Total aggregate number of shares issued during period	[shares] 0		[shares] 0	[shares] 0
Decrease in number of shares during period [Abstract]				
Number of shares bought back or treasury shares	[shares] 0		[shares] 0	[shares] 0
Other decrease in number of shares	[shares] 0		[shares] 0	[shares] 0
Total decrease in number of shares during period	[shares] 0		[shares] 0	[shares] 0
Total increase (decrease) in number of shares outstanding	[shares] 0		[shares] 0	[shares] 0
Number of shares outstanding at end of period	[shares] 56,536	[shares] 56,536	[shares] 20	[shares] 20
Reconciliation of value of shares outstanding [Abstract]				
Changes in equity share capital [Abstract]				
Increase in equity share capital during period [Abstract]				
Amount of public issue during period	0		0	0
Amount of bonus issue during period	0		0	0
Amount of rights issue during period	0		0	0
Amount of private placement issue arising out of conversion of debentures preference shares during period	0		0	0
Amount of other private placement issue during period	0		0	0
Amount of preferential allotment issue arising out of conversion of debentures preference shares during period	0		0	0
Amount of other preferential allotment issue during period	0		0	0
Amount of share based payment transactions during period	0		0	0
Amount of issue under scheme of amalgamation during period	0		0	0
Amount of other issues during period	0		0	0
Amount of shares issued under employee stock option plan	0		0	0
Amount of other issue arising out of conversion of securities during period	0		0	0
Total aggregate amount of increase in equity share capital during period	0		0	0
Decrease in equity share capital during period [Abstract]				
Decrease in amount of treasury shares or shares bought back	0		0	0
Other decrease in amount of shares	0		0	0
Total decrease in equity share capital during period	0		0	0
Total increase (decrease) in share capital	0		0	0
Equity share capital at end of period	0.06	0.06	0	0
Shares in company held by holding company or ultimate holding company or by its subsidiaries or associates [Abstract]				
Shares in company held by holding company	[shares] 0		[shares] 0	[shares] 0
Shares in company held by ultimate holding company	[shares] 0		[shares] 0	[shares] 0
Shares in company held by subsidiaries of its holding company	[shares] 0		[shares] 0	[shares] 0
Shares in company held by subsidiaries of its ultimate holding company	[shares] 0		[shares] 0	[shares] 0
Shares in company held by associates of its holding company	[shares] 0		[shares] 0	[shares] 0
Shares in company held by associates of its ultimate holding company	[shares] 0		[shares] 0	[shares] 0

Total shares in company held by holding company or ultimate holding company or by its subsidiaries or associates	[shares] 0		[shares] 0	[shares] 0
Shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	[shares] 0		[shares] 0	[shares] 0
Amount of shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	0		0	0
Aggregate number of fully paid-up shares issued pursuant to contracts without payment being received in cash during last five years	[shares] 0		[shares] 0	[shares] 0
Aggregate number of fully paid up shares issued by way of bonus shares during last five years	[shares] 0		[shares] 0	[shares] 0
Aggregate number of shares bought back during last five years	[shares] 0		[shares] 0	[shares] 0
Original paid-up value of forfeited shares	0		0	0
Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Application money received for allotment of securities and due for refund, principal	0		0	0
Application money received for allotment of securities and due for refund, interest accrued	0		0	0
Total application money received for allotment of securities and due for refund and interest accrued thereon	0		0	0
Number of shares proposed to be issued	[shares] 0		[shares] 0	[shares] 0
Share premium for shares to be allotted	0		0	0
Type of share	Equity Shares		Series A Equity Shares	Series A Equity Shares

Disclosure of classes of equity share capital [Table]

..(3)

Unless otherwise specified, all monetary values are in Millions of INR

Classes of equity share capital [Axis]	Equity shares 2 [Member]	Equity shares 3 [Member]		
	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018
Disclosure of classes of equity share capital [Abstract]				
Disclosure of classes of equity share capital [Line items]				
Type of share		Series B Equity Shares	Series B Equity Shares	
Number of shares authorised		[shares] 100	[shares] 100	
Value of shares authorised		0	0	
Number of shares issued		[shares] 78	[shares] 78	
Value of shares issued		0	0	
Number of shares subscribed and fully paid		[shares] 78	[shares] 78	
Value of shares subscribed and fully paid		0	0	
Number of shares subscribed but not fully paid		[shares] 0	[shares] 0	
Value of shares subscribed but not fully paid		0	0	
Total number of shares subscribed		[shares] 78	[shares] 78	
Total value of shares subscribed		0	0	
Value of shares paid-up [Abstract]				
Number of shares paid-up		[shares] 78	[shares] 78	
Value of shares called		0	0	
Calls unpaid [Abstract]				
Calls unpaid by directors and officers [Abstract]				
Calls unpaid by directors		0	0	
Calls unpaid by officers		0	0	
Total calls unpaid by directors and officers		0	0	
Calls unpaid by others		0	0	
Total calls unpaid		0	0	
Forfeited shares		0	0	
Forfeited shares reissued		0	0	
Value of shares paid-up		0	0	
Par value per share		[INR/shares] 1	[INR/shares] 1	
Amount per share called in case shares not fully called		[INR/shares] 0	[INR/shares] 0	
Reconciliation of number of shares outstanding [Abstract]				
Changes in number of shares outstanding [Abstract]				
Increase in number of shares outstanding [Abstract]				
Number of shares issued in public offering		[shares] 0	[shares] 0	
Number of shares issued as bonus shares		[shares] 0	[shares] 0	
Number of shares issued as rights		[shares] 0	[shares] 0	
Number of shares issued in private placement arising out of conversion of debentures preference shares during period		[shares] 0	[shares] 0	
Number of shares issued in other private placement		[shares] 0	[shares] 0	
Number of shares issued as preferential allotment arising out of conversion of debentures preference shares during period		[shares] 0	[shares] 0	
Number of shares issued as other preferential allotment		[shares] 0	[shares] 0	
Number of shares issued in shares based payment transactions		[shares] 0	[shares] 0	
Number of shares issued under scheme of amalgamation		[shares] 0	[shares] 0	
Number of other issues of shares		[shares] 0	[shares] 0	
Number of shares issued under employee stock option plan		[shares] 0	[shares] 0	

Number of other issue of shares arising out of conversion of securities		[shares] 0	[shares] 0	
Total aggregate number of shares issued during period		[shares] 0	[shares] 0	
Decrease in number of shares during period [Abstract]				
Number of shares bought back or treasury shares		[shares] 0	[shares] 0	
Other decrease in number of shares		[shares] 0	[shares] 0	
Total decrease in number of shares during period		[shares] 0	[shares] 0	
Total increase (decrease) in number of shares outstanding		[shares] 0	[shares] 0	
Number of shares outstanding at end of period	[shares] 20	[shares] 78	[shares] 78	[shares] 78
Reconciliation of value of shares outstanding [Abstract]				
Changes in equity share capital [Abstract]				
Increase in equity share capital during period [Abstract]				
Amount of public issue during period		0	0	
Amount of bonus issue during period		0	0	
Amount of rights issue during period		0	0	
Amount of private placement issue arising out of conversion of debentures preference shares during period		0	0	
Amount of other private placement issue during period		0	0	
Amount of preferential allotment issue arising out of conversion of debentures preference shares during period		0	0	
Amount of other preferential allotment issue during period		0	0	
Amount of share based payment transactions during period		0	0	
Amount of issue under scheme of amalgamation during period		0	0	
Amount of other issues during period		0	0	
Amount of shares issued under employee stock option plan		0	0	
Amount of other issue arising out of conversion of securities during period		0	0	
Total aggregate amount of increase in equity share capital during period		0	0	
Decrease in equity share capital during period [Abstract]				
Decrease in amount of treasury shares or shares bought back		0	0	
Other decrease in amount of shares		0	0	
Total decrease in equity share capital during period		0	0	
Total increase (decrease) in share capital		0	0	
Equity share capital at end of period	0	0	0	0
Shares in company held by holding company or ultimate holding company or by its subsidiaries or associates [Abstract]				
Shares in company held by holding company		[shares] 0	[shares] 0	
Shares in company held by ultimate holding company		[shares] 0	[shares] 0	
Shares in company held by subsidiaries of its holding company		[shares] 0	[shares] 0	
Shares in company held by subsidiaries of its ultimate holding company		[shares] 0	[shares] 0	
Shares in company held by associates of its holding company		[shares] 0	[shares] 0	
Shares in company held by associates of its ultimate holding company		[shares] 0	[shares] 0	

Total shares in company held by holding company or ultimate holding company or by its subsidiaries or associates		[shares] 0	[shares] 0	
Shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment		[shares] 0	[shares] 0	
Amount of shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment		0	0	
Aggregate number of fully paid-up shares issued pursuant to contracts without payment being received in cash during last five years		[shares] 0	[shares] 0	
Aggregate number of fully paid up shares issued by way of bonus shares during last five years		[shares] 0	[shares] 0	
Aggregate number of shares bought back during last five years		[shares] 0	[shares] 0	
Original paid-up value of forfeited shares		0	0	
Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Application money received for allotment of securities and due for refund, principal		0	0	
Application money received for allotment of securities and due for refund, interest accrued		0	0	
Total application money received for allotment of securities and due for refund and interest accrued thereon		0	0	
Number of shares proposed to be issued		[shares] 0	[shares] 0	
Share premium for shares to be allotted		0	0	
Type of share		Series B Equity Shares	Series B Equity Shares	

Disclosure of shareholding more than five per cent in company [Table]

..(1)

Unless otherwise specified, all monetary values are in Millions of INR

Classes of equity share capital [Axis]	Equity shares 1 [Member]			
	Name of shareholder [Axis]		Shareholder 1 [Member]	
Name of shareholder [Axis]	Name of shareholder [Member]		Shareholder 1 [Member]	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Type of share	Equity Shares	Equity Shares	Equity Shares	Equity Shares
Disclosure of shareholding more than five per cent in company [Abstract]				
Disclosure of shareholding more than five per cent in company [LineItems]				
Type of share	Equity Shares	Equity Shares	Equity Shares	Equity Shares
Name of shareholder			Prashant Tandon	Prashant Tandon
Permanent account number of shareholder			ACVPT2872J	ACVPT2872J
Country of incorporation or residence of shareholder			INDIA	INDIA
Number of shares held in company			[shares] 22,820	[shares] 22,820
Percentage of shareholding in company			40.36%	40.36%

Disclosure of shareholding more than five per cent in company [Table]

..(2)

Unless otherwise specified, all monetary values are in Millions of INR

Classes of equity share capital [Axis]	Equity shares 1 [Member]			
	Shareholder 2 [Member]		Shareholder 3 [Member]	
Name of shareholder [Axis]	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Type of share	Equity Shares	Equity Shares	Equity Shares	Equity Shares
Disclosure of shareholding more than five per cent in company [Abstract]				
Disclosure of shareholding more than five per cent in company [LineItems]				
Type of share	Equity Shares	Equity Shares	Equity Shares	Equity Shares
Name of shareholder	Gaurav Agarwal	Gaurav Agarwal	Sameer Maheshwari	Sameer Maheshwari
Permanent account number of shareholder	BLOPA8556P	BLOPA8556P	ABYPM3046M	ABYPM3046M
Country of incorporation or residence of shareholder	INDIA	INDIA	INDIA	INDIA
Number of shares held in company	[shares] 16,902	[shares] 16,902	[shares] 9,916	[shares] 9,916
Percentage of shareholding in company	29.90%	29.90%	17.54%	17.54%

Disclosure of shareholding more than five per cent in company [Table]

..(3)

Unless otherwise specified, all monetary values are in Millions of INR

Classes of equity share capital [Axis]	Equity shares 1 [Member]		Equity shares 2 [Member]	
	Shareholder 4 [Member]		Name of shareholder [Member]	
Name of shareholder [Axis]	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Type of share	Equity Shares	Equity Shares	Series A Equity Shares	Series A Equity Shares
Disclosure of shareholding more than five per cent in company [Abstract]				
Disclosure of shareholding more than five per cent in company [LineItems]				
Type of share	Equity Shares	Equity Shares	Series A Equity Shares	Series A Equity Shares
Name of shareholder	IMG Khosla	IMG Khosla		
Country of incorporation or residence of shareholder	MAURITIUS	MAURITIUS		
Number of shares held in company	[shares] 3,961	[shares] 3,961		
Percentage of shareholding in company	7.01%	7.01%		

Disclosure of shareholding more than five per cent in company [Table]

..(4)

Unless otherwise specified, all monetary values are in Millions of INR

Classes of equity share capital [Axis]	Equity shares 3 [Member]	
	Name of shareholder [Member]	
Name of shareholder [Axis]	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Type of share	Series B Equity Shares	Series B Equity Shares
Disclosure of shareholding more than five per cent in company [Abstract]		
Disclosure of shareholding more than five per cent in company [LineItems]		
Type of share	Series B Equity Shares	Series B Equity Shares

Unless otherwise specified, all monetary values are in Millions of INR

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of notes on equity share capital explanatory [TextBlock]	Textual information (41) [See below]	
Whether there are any shareholders holding more than five per cent shares in company	Yes	Yes
Number of allottees in case of preferential allotment	0	0
Whether reduction in capital done during year	No	No
Whether money raised from public offering during year	No	No

Textual information (40)

Disclosure of notes on equity share capital explanatory [Text Block]

12. Share capital

Authorised Equity Share Capital

	As at March 31, 2020	As at March 31, 2019 (Refer Note 43)	As at April 01, 2018 (Refer Note 43)
262,159,642 Equity shares of Re.1 each (March 31,2019: 262,159,642 April 1, 2018: 262,159,642 Equity shares of Re.1 each)	262,159,642	262,159,642	262,159,642
100 Series A equity shares of Re.1 each (March 31 2019: 100 ,April 1, 2018: 100 Series A equity shares of Re.1 each)	100	100	100
100 Series B equity shares of Re.1 each (March 31 2019: 100 ,April 1, 2018: 100 Series B equity shares of Re.1 each)	100	100	100
	262,159,842	262,159,842	262,159,842

Issued Equity Share Capital (subscribed and fully paid up)

	As at March 31, 2020	As at March 31, 2019 (Refer Note 43)	As at April 01, 2018 (Refer Note 43)
56,536 Equity shares of Re.1 each (March 31, 2019: 56,536 ,April 1, 2018: 56,536 Equity shares of Re.1 each)	0.06	0.06	0.06
20 Series A equity shares of Re.1 each (March 31, 2019: 20 ,April 1, 2018: 20 Series A equity shares of Re.1 each)	0.00	0.00	0.00
78 Series B equity shares of Re.1 each (March 31, 2019: 20 ,April 1, 2018: 78 Series B equity shares of Re.1 each)	0.00	0.00	0.00
	0.06	0.06	0.06

(a) Reconciliation of the shares outstanding at the

beginning and at the end
of the reporting period

Equity Shares

	March 31, 2020		March 31, 2019		April 01, 2018	
	Number (Rs.)		Number		(Rs.)	
At the beginning of the year	56,536	0.06	56,536	0.06	48,485	0.05
Issued during the period - bonus issue	-	-	-	-	8,051	0.01
Issued during the period	-	-	-	-	-	-
Outstanding at the end of the year	56,536	0.06	56,536	0.06	56,536	0.06

Series A equity shares

	March 31, 2020		March 31, 2019		April 01, 2018	
	Number (Rs.)		Number		(Rs.)	
At the beginning of the year	20	0.00	20	0.00	20	0.00
Issued during the period	-	-	-	-	-	-
Outstanding at the end of the year	20	0.00	20	0.00	20	0.00

Series B equity shares

	March 31, 2020		March 31, 2019		April 01, 2018	
	Number (Rs.)		Number		(Rs.)	
At the beginning of the year	78	0.00	78	0.00	78	0.00
Issued during the period	-	-	-	-	-	-
Outstanding at the end of the year	78	0.00	78	0.00	78	0.00

(b) Terms/rights
attached to equity shares

The Company has three class of equity shares having par value of Re.1 per share. Each holder of equity shares is entitled to one vote per share. In the event of liquidation of the Company, the holders of equity shares will be entitled to receive remaining assets of the Company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders.

(c) Details of
shareholders holding
more than 5 % shares in
the Company

	March 31, 2020		March 31, 2019		April 01, 2018	
	% holding		% holding		% holding	

			Number in the class		Number in the class		Number in the class	
Equity Shares								
Prashant Tandon			22,820	40%	22,820	40.36%	22,820	40.36%
Gaurav Agarwal			16,902	30%	16,902	29.90%	16,902	29.90%
Sameer Maheshwari	9,916	18%	9,916	17.54%	9,916	17.54%	9,916	17.54%
1MG Khosla Venture	3,961	7%	3,961	7.01%	3,961	7.01%	3,961	7.01%
Series A Equity Shares								
Sequoia Capital India Investment Holdings III	10	50%	10	50.00%	10	50.00%	10	50.00%
Kalysta Capital Fund Mauritius	10	50%	10	50.00%	10	50.00%	10	50.00%
Series B Equity Shares								
ON Mauritius			31	40%	31	39.74%	31	39.74%
Sequoia Capital India Investment Holdings III	26	33%	26	33.33%	26	33.33%	26	33.33%
Kalysta Capital Fund Mauritius	21	27%	21	26.92%	21	26.92%	21	26.92%

(d) Aggregate number of bonus shares issued during the period of five years immediately preceding the reporting date:

			March 31, 2020	March 31, 2019	April 1, 2018		
			Number (Rs.)	Number	(Rs.)	Number	(Rs.)
Equity shares allotted as fully paid bonus shares by capitalization of securities premium (Face Value Re. 1 per share)	8,051	8,051	8,051	8,051	8,051	8,051	8,051

(e) Shares reserved for issue under options

For details of shares reserved for issue under the employee stock option (ESOP) of the Company, please refer note 29. For details of shares reserved for issue on conversion of CCPS, please refer note 13 regarding terms of conversion/redemption of preference shares.

Textual information (41)

Disclosure of notes on equity share capital explanatory [Text Block]

12. Share capital

Authorised Equity Share Capital

	As at March 31, 2020	As at March 31, 2019 (Refer Note 43)	As at April 01, 2018 (Refer Note 43)
262,159,642 Equity shares of Re.1 each (March 31,2019: 262,159,642 April 1, 2018: 262,159,642 Equity shares of Re.1 each)	262,159,642	262,159,642	262,159,642
100 Series A equity shares of Re.1 each (March 31 2019: 100 ,April 1, 2018: 100 Series A equity shares of Re.1 each)	100	100	100
100 Series B equity shares of Re.1 each (March 31 2019: 100 ,April 1, 2018: 100 Series B equity shares of Re.1 each)	100	100	100
	262,159,842	262,159,842	262,159,842

Issued Equity Share Capital (subscribed and fully paid up)

	As at March 31, 2020	As at March 31, 2019 (Refer Note 43)	As at April 01, 2018 (Refer Note 43)
56,536 Equity shares of Re.1 each (March 31, 2019: 56,536 ,April 1, 2018: 56,536 Equity shares of Re.1 each)	0.06	0.06	0.06
20 Series A equity shares of Re.1 each (March 31, 2019: 20 ,April 1, 2018: 20 Series A equity shares of Re.1 each)	0.00	0.00	0.00
78 Series B equity shares of Re.1 each (March 31, 2019: 20 ,April 1, 2018: 78 Series B equity shares of Re.1 each)	0.00	0.00	0.00
	0.06	0.06	0.06

(a) Reconciliation of the shares outstanding at the

beginning and at the end
of the reporting period

Equity Shares

	March 31, 2020		March 31, 2019		April 01, 2018	
	Number (Rs.)		Number		(Rs.)	
At the beginning of the year	56,536	0.06	56,536	0.06	48,485	0.05
Issued during the period - bonus issue	-	-	-	-	8,051	0.01
Issued during the period	-	-	-	-	-	-
Outstanding at the end of the year	56,536	0.06	56,536	0.06	56,536	0.06

Series A equity shares

	March 31, 2020		March 31, 2019		April 01, 2018	
	Number (Rs.)		Number		(Rs.)	
At the beginning of the year	20	0.00	20	0.00	20	0.00
Issued during the period	-	-	-	-	-	-
Outstanding at the end of the year	20	0.00	20	0.00	20	0.00

Series B equity shares

	March 31, 2020		March 31, 2019		April 01, 2018	
	Number (Rs.)		Number		(Rs.)	
At the beginning of the year	78	0.00	78	0.00	78	0.00
Issued during the period	-	-	-	-	-	-
Outstanding at the end of the year	78	0.00	78	0.00	78	0.00

(b) Terms/rights
attached to equity shares

The Company has three class of equity shares having par value of Re.1 per share. Each holder of equity shares is entitled to one vote per share. In the event of liquidation of the Company, the holders of equity shares will be entitled to receive remaining assets of the Company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders.

(c) Details of
shareholders holding
more than 5 % shares in
the Company

	March 31, 2020		March 31, 2019		April 01, 2018	
	% holding		% holding		% holding	

			Number in the class		Number in the class		Number in the class
Equity Shares							
Prashant Tandon			22,820 40%		22,820 40.36%		22,820 40.36%
Gaurav Agarwal			16,902 30%		16,902 29.90%		16,902 29.90%
Sameer Maheshwari	9,916		18%	9,916	17.54%	9,916	17.54%
1MG Khosla Venture	3,961		7%	3,961	7.01%	3,961	7.01%
Series A Equity Shares							
Sequoia Capital India Investment Holdings III	10	50%	10	50.00%	10		50.00%
Kalysta Capital Fund Mauritius	10	50%	10	50.00%	10		50.00%
Series B Equity Shares							
ON Mauritius			31 40%		31 39.74%		31 39.74%
Sequoia Capital India Investment Holdings III	26	33%	26	33.33%	26		33.33%
Kalysta Capital Fund Mauritius	21	27%	21	26.92%	21		26.92%

(d) Aggregate number of bonus shares issued during the period of five years immediately preceding the reporting date:

			March 31, 2020 Number (Rs.)	March 31, 2019 Number	April 1, 2018 (Rs.)	Number	(Rs.)
Equity shares allotted as fully paid bonus shares by capitalization of securities premium (Face Value Re. 1 per share)	8,051	8,051	8,051	8,051	8,051	8,051	

(e) Shares reserved for issue under options

For details of shares reserved for issue under the employee stock option (ESOP) of the Company, please refer note 29. For details of shares reserved for issue on conversion of CCPS, please refer note 13 regarding terms of conversion/redemption of preference shares.

[400300] Notes - Borrowings**Classification of borrowings [Table]**

..(1)

Unless otherwise specified, all monetary values are in Millions of INR

Classification based on current non-current [Axis]	Non-current [Member]			
	Term loans from others [Member]		Rupee term loans from others [Member]	
Classification of borrowings [Axis]	Secured borrowings [Member]		Secured borrowings [Member]	
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Secured borrowings [Member]	
	31/03/2020	31/03/2019	31/03/2020	31/03/2019
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	0	24.1	0	24.1

Classification of borrowings [Table]

..(2)

Unless otherwise specified, all monetary values are in Millions of INR

Classification based on current non-current [Axis]	Non-current [Member]			
	Other loans and advances [Member]		Other loans and advances, others [Member]	
Classification of borrowings [Axis]	Secured borrowings [Member]		Secured borrowings [Member]	
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Secured borrowings [Member]	
	31/03/2020	31/03/2019	31/03/2020	31/03/2019
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	10,180.88	8,217.65	10,180.88	8,217.65

Unless otherwise specified, all monetary values are in Millions of INR

	01/04/2019 to 31/03/2020
Disclosure of notes on borrowings explanatory [TextBlock]	Textual information (42) [See below]

Textual information (42)

Disclosure of notes on borrowings explanatory [Text Block]

13. Borrowings

Particulars	Non-current		Current		As at April 01, 2018 (Refer Note 43)
	As at March 31, 2020	As at March 31, 2019 (Refer Note 43)	As at April 01, 2018 (Refer Note 43)	As at March 31, 2019 (Refer Note 43)	
Secured loan- measured at amortised cost					
Term loan (Refer note-1 below)	-	24.10	-	-	-
Financial liability- measured at FVTPL					
Compulsory convertible preference shares (Refer note-2 below)	10,180.88	8,217.65	3,649.02	-	-
		10,180.88	8,241.75	3,649.02	-

Notes:

1. Indian rupee loan from NBFC carries interest @ 14.10% p.a. The loan is repayable in 21 monthly installments from November 01, 2018. The loan is secured by hypothecation of all fixed, current and non-current assets of the company.

2. Disclosure of Compulsory convertible preference shares

Particulars	March 31, 2020 (Rs.)	March 31, 2019 Number	April 01, 2018 (Rs.)	Number (Rs.)		
0.01% Non-Cumulative Compulsorily Convertible Preference Shares-Class 1	53,058	1,423.74	53,058	1,480.99	53,058	962.60
0.01% Non-Cumulative Compulsorily Convertible Preference Shares-Class 2	69,549	1,866.25	69,549	1,941.29	69,549	1,261.78
0.01% Non-Cumulative Compulsorily Convertible Preference Shares-Class 3	39,536	1,114.56	39,536	1,147.85	39,536	774.00
0.01% Non-Cumulative Compulsorily Convertible Preference Shares-Class 4	51,623	1,146.61	51,623	1,161.21	25,941	650.64
0.01% Non-Cumulative Compulsorily Convertible Preference Shares-Class 4A	113,676	3,912.49	91,487	2,486.31	-	-
0.01% Non-Cumulative Compulsorily Convertible Preference Shares-Class 5	20,629	717.23	-	-	-	-
		348,071	10,180.88	305,253	8,217.65	188,084 3,649.02

The Company shall provide an exit to the investors through any of the following options before the expiry of 5 years from the Completion Date as defined in shareholder's agreement dated June 18, 2019 amended as on January 16, 2020 ("SHA"):

(i) Qualified IPO: a firmly underwritten public offering on a recognized stock exchange (a) at an offering price per common share of not less than March 31: Rs. 50,602 (March 31, 2019: Rs. 50,602, April 01, 2018: Rs. 19,670.45) (b) where the Company realizes gross offering proceeds of at least March 31, 2020: Rs. 17,975,175,000 (March 31, 2019: Rs. 17,975,175,000, April 1, 2018: Rs. 3,401,500,000).

(ii) Startige Sale: a sale (a) resulting in a change of control of the Company and (b) at a price per common share that is not less than Rs. 50,602 (March 31, 2019: Rs. 50,602 April 01, 2018: Rs. 19,670.45)

(iii) Approved IPO: a firmly underwritten public offering on a recognized stock exchange upon such terms and conditions as are approved by Investor's Majority.

In the event of the investors not being provided with an exit in the manner contemplated above, the Investors' Majority may exercise the buyback right in accordance with the terms of the SHA. The price at

which such shares shall be bought back will be the higher of (a) the Class 4A CCPS Subscription Price or (b) fair market value as determined by a valuer.

Based on these terms, CCPS, a hybrid instrument, has been designated at fair value through profit or loss (FVTPL). Fair value of the instrument has been determined based on independent valuation report. Gain/loss on subsequent measurement has been recognised through statement of Profit and Loss and is disclosed under "Net loss/ (gain) on remeasurement of financial liability designated at FVTPL".

Carrying amount of financial liability and gain/loss on subsequent measurement is set out below:

At the beginning of the year	8,217.65	3,649.02
Preference share capital issued during the year	4.28	11.72
Security premium received on issue of preference share	1,469.42	3,639.85
Net loss/ (gain) on remeasurement of financial liability designated at FVTPL (unrealised)	489.52	917.07
At the end of the year	10,180.88	8,217.65
Authorised Preference Share Capital		

	As at March 31, 2020	As at March 31, 2019	As at April 01, 2018
		(Refer Note 43)	(Refer Note 43)
17,584,200 Series B compulsorily convertible preference shares (CCPS) of Rs.1 each1 (March 31, 2019 :19,734,200; April 1, 2018: 34,034,200 Series B CCPS of Rs.1 each)	17.58	19.73	34.03
53,058 Class 1 compulsorily convertible preference shares (CCPS) Rs.715.9673 each (March 31, 2019: 53,058 ;April 1, 2018: 53,058 Class 1 CCPS of Rs.715.9673 each)	37.99	37.99	37.99
69,550 Class 2 compulsorily convertible preference shares (CCPS) Rs.10 each (March 31, 2019 69,550;April 1, 2018: 69,550 Class 2 CCPS of Rs.10 each)	0.70	0.70	0.70
39,540 Class 3 compulsorily convertible preference shares (CCPS) Rs.100 each (March 31, 2019 : 39,540 ;April 1, 2018: 39,540 Class 3 CCPS of Rs.100 each)	3.95	3.95	3.95
52,500 Class 4 compulsorily convertible preference shares Rs.100 each2 (March 31, 2019 : 52,500 ;April 1, 2018: 34,500 Class 4 CCPS of Rs.100 each)	5.25	5.25	3.45
125,000 Class 4A compulsorily convertible preference shares (CCPS) Rs.100 each2 (March 31, 2019 :125,000 Class 4A CCPS of Rs. 100 each ;April 1, 2018: Nil)	12.50	12.50	-
21,500 Class 5 compulsorily convertible preference shares (CCPS) Rs.100 each1 (March 31, 2019 : Nil ;April 1, 2018: Nil)	2.15	-	-
		80.12	80.12
		80.12	80.12

1. During the year ended March 31, 2020, the company has reclassified its authorised share capital from 19.73 Mn Series B CCPS to 2.15 Mn Class 4 A CCPS

2. During the year ended March 31, 2019, the company has reclassified its authorised share capital from 34.03 Mn Series B CCPS to 19.73 Mn Series B CCPS resulting into increase in Class 4 CCPS from Rs. 3.45 Mn to Rs. 5.25 Mn and creation of Class 4A CCPS to Rs. 12.50 Mn.

(This space has been left blank intentionally)

Issued Preference Share Capital (subscribed and fully paid up)

		As at March 31, 2020	As at March 31, 2019	As at April 01, 2018
			(Refer Note 43)	(Refer Note 43)
53,058 Class 1 compulsorily convertible preference shares (CCPS) Rs.715.9673 each (March 31, 2019 : 53,058 ;April 1, 2018: 53,058 Class 1 CCPS of Rs.715.9673 each)	37.99	37.99	37.99	
69,549 Class 2 compulsorily convertible preference shares (CCPS) Rs.10 each (March 31, 2019: 69,549 ;April 1, 2018: 69,549 Class 2 CCPS of Rs.10 each)	0.70	0.70	0.70	
39,536 Class 3 compulsorily convertible preference shares (CCPS) Rs.100 each (March 31, 2019 : 39,536 ;April 1, 2018: 39,536 Class 3 CCPS of Rs.100 each)	3.95	3.95	3.95	
51,623 Class 4 compulsorily convertible preference shares Rs.100 each (March 31, 2019: 51,623 ;April 1, 2018: 25,941 Class 4 CCPS of Rs.100 each)	5.16	5.16	2.59	
113,676 Class 4A compulsorily convertible preference shares (CCPS) Rs.100 each (March 31, 2019: 91,487 ; April 1, 2018: Nil)	11.37	9.15	-	
20,629 Class 5 compulsorily convertible preference shares (CCPS) Rs.100 each (March 31, 2019 :Nil ;April 1, 2018: Nil)	2.06	-	-	
		61.23	56.95	45.23

(a) Reconciliation of the shares outstanding at the beginning and at the end of the reporting period

Class 1 compulsorily convertible preference shares (face value - Rs.715.9673 per share)

		March 31, 2020	March 31, 2019	April 01, 2018		
		Number	(Rs.)	Number	(Rs.)	Number (Rs.)
At the beginning of the year	53,058	37.99	53,058	37.99	53,058	37.99
Issued during the period	-	-	-	-	-	-
Outstanding at the end of the year	53,058	37.99	53,058	37.99	53,058	37.99

Class 2 compulsorily convertible preference shares (face value - Rs.10 per share)

		March 31, 2020	March 31, 2019	April 01, 2018		
		Number	(Rs.)	Number	(Rs.)	Number (Rs.)
At the beginning of the year	69,549	0.70	69,549	0.70	69,549	0.70
Issued during the period	-	-	-	-	-	-
Outstanding at the end of the year	69,549	0.70	69,549	0.70	69,549	0.70

Class 3 compulsorily convertible preference shares (face value - Rs.100 per share)

		March 31, 2020	March 31, 2019	April 01, 2018		
		Number	(Rs.)	Number	(Rs.)	Number (Rs.)
At the beginning of the year	39,536	3.95	39,536	3.95	-	-
Issued during the period			-	-	39,536	3.95
Outstanding at the end of the year	39,536	3.95	39,536	3.95	39,536	3.95

Class 4 compulsorily convertible preference shares (face value - Rs.100 per share)

		March 31, 2020	March 31, 2019	April 01, 2018		
		Number	(Rs.)	Number	(Rs.)	Number (Rs.)
At the beginning of the year	51,623	5.16	25,941	2.59	-	-
Issued during the period			25,682	2.57	25,941	2.59
Outstanding at the end of the year	51,623	5.16	51,623	5.16	25,941	2.59

Class 4A compulsorily convertible preference shares (face value - Rs.100 per share)

		March 31, 2020	March 31, 2019	April 01, 2018		
		Number	(Rs.)	Number	(Rs.)	Number (Rs.)
At the beginning of the year	91,487	9.15	-	-	-	-
Issued during the period	22,189	2.22	91,487	9.15	-	-
Outstanding at the end of the year	113,676	11.37	91,487	9.15	-	-

Class 5 compulsorily convertible preference shares (face value - Rs.100 per share)

		March 31, 2020	March 31, 2019	April 01, 2018		
		Number	(Rs.)	Number	(Rs.)	Number (Rs.)
At the beginning of the year	-	-	-	-	-	-
Issued during the period	20,629	2.06	-	-	-	-
Outstanding at the end of the year	20,629	2.06	-	-	-	-

(b) Terms/rights attached to non-cumulative compulsorily convertible preference shares (Also refer note 2 above)

Class 1 compulsorily convertible preference shares (Class 1 CCPS)

"Class 1 CCPS" means the fully paid up compulsorily convertible preference shares of the Company having a face value of Rs.715.9673 each and having the characteristics set out below.

(i) Each Class 1 CCPS holder shall be entitled to a non-cumulative preferential dividend equal to 0.01% per annum of the face value of each Class 1 CCPS held by him only, when the Board declares dividends for any particular financial year;

(ii) Each Class 1 CCPS shall be convertible into 1 (one) fully paid-up equity share(s) of the Company. The Class 1 CCPS shall be converted into equity shares upon the first to occur of the following:

½ automatically, not more than fifteen (15) days prior to the date of the filing of the red herring prospectus by the Company in connection with the IPO unless a later date is permitted under applicable law or by the applicable regulatory authorities;

½ automatically, one day prior to the twentieth anniversary from the date of issuance of the Class 1 CCPS; or

½ with respect to Class 1 CCPS held by a particular holder, upon written request to the Company of such holder of Class 1 CCPS; or (refer note below)

½ at the request or with the consent of the holders of the majority of the outstanding Class 1 CCPS (refer note below).

(iii) The holders of Class 1 CCPS are entitled to such number of votes as is equivalent to the number of equity shares into which such Class 1 CCPS are convertible into immediately before or at the time of any meeting in which the holder of such Class 1 CCPS wishes to exercise voting rights, and any holder of more than one Class 1 CCPS shall be entitled to exercise, in respect of such Class 1 CCPS, the aggregate number of votes which each Class 1 CCPS held by them/him will be entitled to. The holders of the Class 1 CCPS shall be entitled to vote on a pro-rata, as converted basis.

Class 2 compulsorily convertible preference shares (Class 2 CCPS)

"Class 2 CCPS" means the fully paid up compulsorily convertible preference shares of the Company having a face value of Rs.10 each and having the characteristics set out below.

(i) Each Class 2 CCPS holder shall be entitled to a non-cumulative preferential dividend equal to 0.01% per annum of the face value of each Class 2 CCPS held by him, only when the Board declares dividends for any particular financial year;

(ii) Each Class 2 CCPS shall be convertible into 1(one) fully paid-up equity share(s) of the Company. The Class 2 CCPS shall be converted into equity shares upon the first to occur of the following:

• ½ automatically, not more than fifteen (15) days prior to the date of the filing of the red herring prospectus by the Company in connection with the IPO unless a later date is permitted under applicable Law or by the applicable regulatory authorities;

• ½ automatically, one day prior to the twentieth anniversary from the date of issuance of the Class 2 CCPS; or

• ½ with respect to Class 2 CCPS held by a particular holder, upon written request to the Company of such holder of Class 2 CCPS; or (refer note below)

• ½ at the request or with the consent of the holders of the majority of the outstanding Class 2 CCPS (refer note below).

(iii) The holders of Class 2 CCPS are entitled to such number of votes as is equivalent to the number of equity shares into which such Class 2 CCPS are convertible into immediately before or at the time of any meeting in which the holder of such Class 2 CCPS wishes to exercise voting rights, and any holder of more than one Class 2 CCPS shall be entitled to exercise, in respect of such Class 2 CCPS, the aggregate

number of votes which each Class 2 CCPS held by them/him will be entitled to. The holders of the Class 2 CCPS shall be entitled to vote on a pro-rata, as converted basis.

Class 3 compulsorily convertible preference shares (Class 3 CCPS)

Class 3 CCPS" means the fully paid up compulsorily convertible preference shares of the Company having a face value of Rs.100 each and having the characteristics set out below:

- (i) Each Class 3 CCPS holder shall be entitled to a non-cumulative preferential dividend equal to 0.01% per annum of the face value of each Class 3 CCPS held by him, only when the Board declares dividends for any particular financial year;
- (ii) Each Class 3 CCPS shall be convertible into 1(one) fully paid-up equity share(s) of the Company, subject to any adjustment pursuant to the occurrence of any anti- dilution event. The Class 3 CCPS shall be converted into equity shares upon the first to occur of the following:
 - ½ automatically, not more than fifteen (15) days prior to the date of the filing of the red herring prospectus by the Company in connection with the IPO unless a later date is permitted under applicable Law or by the applicable regulatory authorities;
 - ½ automatically, one day prior to the twentieth anniversary from the date of issuance of the Class 3 CCPS; or
 - ½ with respect to Class 3 CCPS held by a particular holder, upon written request to the Company of such holder of Class 3 CCPS; or (refer note below)
 - ½ at the request or with the consent of the holders of the majority of the outstanding Class 3 CCPS (refer note below).
- (iii) The holders of Class 3 CCPS are entitled to such number of votes as is equivalent to the number of equity shares into which such Class 3 CCPS are convertible into immediately before or at the time of any meeting in which the holder of such Class 3 CCPS wishes to exercise voting rights, and any holder of more than one Class 3 CCPS shall be entitled to exercise, in respect of such Class 3 CCPS, the aggregate number of votes which each Class 3 CCPS held by them/him will be entitled to. The holders of the Class 3 CCPS shall be entitled to vote on a pro-rata, as converted basis.

Class 4 compulsorily convertible preference shares (Class 4 CCPS)

"Class 4 CCPS" means the fully paid up compulsorily convertible preference shares of the Company having a face value of Rs.100 each and having the characteristics set out below:

- (i) Each Class 4 CCPS holder shall be entitled to a non-cumulative preferential dividend equal to 0.01% per annum of the face value of each Class 4 CCPS held by him, only when the Board declares dividends for any particular financial year;
- (ii) Each Class 4 CCPS shall be convertible into 1:0.711004196 fully paid-up equity share(s) of the Company, subject to any adjustment pursuant to the occurrence of any anti- dilution event or valuation of any future equity fund raise in the Company. The Class 4 CCPS shall be converted into equity shares upon the first to occur of the following:
 - ½ automatically, not more than fifteen (15) days prior to the date of the filing of the red herring prospectus by the Company in connection with the IPO unless a later date is permitted under applicable Law or by the applicable regulatory authorities;
 - ½ automatically, one day prior to the twentieth anniversary from the date of issuance of the Class 4 CCPS; or
 - ½ with respect to Class 4 CCPS held by a particular holder, upon written request to the Company of such holder of Class 4 CCPS; or (refer note below)
 - ½ at the request or with the consent of the holders of the majority of the outstanding Class 4 CCPS (refer note below).
- (iii) The holders of Class 4 CCPS are entitled to such number of votes as is equivalent to the number of equity shares into which such Class 4 CCPS are convertible into immediately before or at the time of any meeting in which the holder of such Class 4 CCPS wishes to exercise voting rights, and any holder of more than one Class 4 CCPS shall be entitled to exercise, in respect of such Class 4 CCPS, the aggregate number of votes which each Class 4 CCPS held by them/him will be entitled to. The holders of the Class 4 CCPS shall be entitled to vote on a pro-rata, as converted basis.

Class 4A compulsorily convertible preference shares (Class 4A CCPS)

"Class 4A CCPS" means the fully paid up compulsorily convertible preference shares of the Company having a face value of Rs.100 each and having the characteristics set out below:

- (i) Each Class 4A CCPS holder shall be entitled to a non-cumulative preferential dividend equal to 0.01% per annum of the face value of each Class 4A CCPS held by him, only when the Board declares dividends for any particular financial year;
- (ii) Each Class 4A CCPS shall be convertible into 1(one) fully paid-up equity share(s) of the Company, subject to any adjustment pursuant to the occurrence of any anti-dilution event or valuation of any future equity fund raise in the Company. The Class 4A CCPS shall be converted into equity shares upon the first to occur of the following:
 - i) ½ automatically, not more than fifteen (15) days prior to the date of the filing of the red herring prospectus by the Company in connection with the IPO unless a later date is permitted under applicable Law or by the applicable regulatory authorities;
 - ii) ½ automatically, one day prior to the twentieth anniversary from the date of issuance of the Class 4A CCPS; or
 - iii) ½ with respect to Class 4A CCPS held by a particular holder, upon written request to the Company of such holder of Class 4A CCPS; (refer note below)
- (iii) The holders of Class 4A CCPS are entitled to such number of votes as is equivalent to the number of equity shares into which such Class 4A CCPS are convertible into immediately before or at the time of any meeting in which the holder of such Class 4A CCPS wishes to exercise voting rights, and any holder of more than one Class 4A CCPS shall be entitled to exercise, in respect of such Class 4A CCPS, the aggregate number of votes which each Class 4A CCPS held by them/him will be entitled to. The holders of the Class 4A CCPS shall be entitled to vote on a pro-rata, as converted basis.

Class 5 compulsorily convertible preference shares (Class 5 CCPS)

- (i) Each Class 5 CCPS holder shall be entitled to a non-cumulative preferential dividend equal to 0.01% per annum of the face value of each Class 5 CCPS held by him, only when the Board declares dividends for any particular financial year;
- (ii) Each Class 5 CCPS shall be convertible into 1(one) fully paid-up equity share(s) of the Company, subject to any adjustment pursuant to the occurrence of any anti-dilution event or valuation of any future equity fund raise in the Company. The Class 5 CCPS shall be converted into equity shares upon the first to occur of the following:
 - i) ½ automatically, not more than fifteen (15) days prior to the date of the filing of the red herring prospectus by the Company in connection with the IPO unless a later date is permitted under applicable Law or by the applicable regulatory authorities;
 - ii) ½ automatically, one day prior to the twentieth anniversary from the date of issuance of the Class 5 CCPS; or
 - iii) ½ with respect to Class 5 CCPS held by a particular holder, upon written request to the Company of such holder of Class 5 CCPS after the expiry of eighteen (18) months from the date of issuance (refer note below); or
 - iv) ½ at the request or with the consent of the holders of the majority of the outstanding Class 5 CCPS, after the expiry of eighteen (18) months from the date of issuance (refer note below).
- (iii) The holders of Class 5 CCPS are entitled to such number of votes as is equivalent to the number of equity shares into which such Class 5 CCPS are convertible into immediately before or at the time of any meeting in which the holder of such Class 5 CCPS wishes to exercise voting rights, and any holder of more than one Class 5 CCPS shall be entitled to exercise, in respect of such Class 5 CCPS, the aggregate number of votes which each Class 5 CCPS held by them/him will be entitled to. The holders of the Class 5 CCPS shall be entitled to vote on a pro-rata, as converted basis.

(This space has been left blank intentionally)

(c) Details of shareholders holding more than 5 % shares in the Company

March 31, March April

	2020		31, 2019		01, 2018	
	Number	% holding in the class	Number	% holding in the class	Number	% holding in the class
Class 1 CCPS						
ON Mauritius	11,942	22.50%	11,942	22.50%	11,942	22.50%
Sequoia Capital India Investment Holdings III	8,917	16.81%	8,917	16.81%	8,917	16.81%
SCI Growth Investments II	11,913	22.45%	11,913	22.45%	11,913	22.45%
Kalysta Capital Fund Mauritius	7,660	14.44%	7,660	14.44%	7,660	14.44%
GHI Holdings Mauritius	6,036	11.38%	6,036	11.38%	6,036	11.38%
Class 2 CCPS						
MPOF Mauritius Limited	20,947	30.12%	20,947	30.12%	20,947	30.12%
SCI Growth Investments II	15,214	21.88%	15,214	21.88%	15,214	21.88%
MAF Mauritius Limited	12,958	18.63%	12,958	18.63%	12,958	18.63%
HBM Private Equity India	8,910	12.81%	8,910	12.81%	8,910	12.81%
ON Mauritius	7,173	10.31%	7,173	10.31%	7,173	10.31%
GHI Holdings Mauritius	4,347	6.25%	4,347	6.25%	4,347	6.25%
Class 3 CCPS						
HBM Healthcare Investments (Cayman) Ltd	12,356	31.25%	12,356	31.25%	12,356	31.25%
MPOF Mauritius Ltd	7,175	18.15%	7,175	18.15%	7,175	18.15%
GHI Holdings Mauritius	6,589	16.67%	6,589	16.67%	6,589	16.67%
SCI Growth Investments II	6,589	16.67%	6,589	16.67%	6,589	16.67%
MAF Mauritius Ltd	4,356	11.02%	4,356	11.02%	4,356	11.02%
Class 4 CCPS						
MPOF Mauritius Ltd	17,848	34.57%	17,848	34.57%	10,641	41.02%
MAF Mauritius Ltd	9,802	18.99%	9,802	18.99%	5,855	22.57%
HBM Healthcare Investments (Cayman) Ltd	13,171	25.51%	13,171	25.51%	5,789	22.32%
GHI Holdings Mauritius	3,656	7.08%	3,656	7.08%	3,656	14.09%
SCI Growth Investments II	7,146	13.84%	7,146	13.84%	-	0.00%
Class 4A CCPS						
International Finance Corporation	20,640	18.16%	-	0.00%	-	-
ON Mauritius	6,192	5.45%	6,192	6.77%	-	-
SCI Growth Investments II	6,192	5.45%	6,192	6.77%	-	-
HBM Healthcare Investments (Cayman) Ltd	6,192	5.45%	6,192	6.77%	-	-
KWE Beteiligungen AG	51,599	45.39%	51,599	56.40%	-	-
Koreaomega-Redwood Global Healthcare Fund	14,448	12.71%	14,448	15.79%	-	-
Class 5 CCPS						
Bill & Melinda Gates Foundation	20,629	100.00%	-	-	-	-

[611000] Notes - Exploration for and evaluation of mineral resources

Unless otherwise specified, all monetary values are in Millions of INR

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of exploration and evaluation assets [TextBlock]		
Whether there are any exploration and evaluation activities	No	No

[611900] Notes - Accounting for government grants and disclosure of government assistance

Unless otherwise specified, all monetary values are in Millions of INR

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of accounting for government grants and disclosure of government assistance [TextBlock]		
Whether company has received any government grant or government assistance	No	No

[401100] Notes - Subclassification and notes on liabilities and assets**Other current financial assets others [Table]**

..(1)

Unless otherwise specified, all monetary values are in Millions of INR

Other current financial assets others [Axis]	Column1		Column2	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of subclassification and notes on liabilities and assets explanatory [TextBlock]				
Subclassification and notes on liabilities and assets [Abstract]				
Other current financial assets [Abstract]				
Other current financial assets others	36.96	30.06	4.97	0.07
Other current financial assets others [Abstract]				
Other current financial assets others [Line items]				
Description other current financial assets others	Advances recoverable in cash or in kind	Advances recoverable in cash or in kind	Interest accrued on deposits	Interest accrued on deposits
Other current financial assets others	36.96	30.06	4.97	0.07

Other current assets others [Table]

..(1)

Unless otherwise specified, all monetary values are in Millions of INR

Other current assets others [Axis]	Column1	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of subclassification and notes on liabilities and assets explanatory [TextBlock]		
Subclassification and notes on liabilities and assets [Abstract]		
Other current assets notes [Abstract]		
Other current assets [Abstract]		
Other current assets, others	203.65	95.29
Other current assets others [Abstract]		
Other current assets others [Line items]		
Description of other current assets others	GST/service tax credit receivable	GST/service tax credit receivable
Other current assets, others	203.65	95.29

Details of loans [Table]

..(1)

Unless otherwise specified, all monetary values are in Millions of INR

Classification based on current non-current [Axis]	Non-current [Member]		Current [Member]	
	Security deposits [Member]		Security deposits [Member]	
Classification of loans [Axis]	Unsecured considered good [Member]		Unsecured considered good [Member]	
Classification of assets based on security [Axis]	31/03/2020	31/03/2019	31/03/2020	31/03/2019
Disclosure of subclassification and notes on liabilities and assets explanatory [TextBlock]				
Subclassification and notes on liabilities and assets [Abstract]				
Loans notes [Abstract]				
Disclosure of loans [Abstract]				
Details of loans [Line items]				
Loans , gross	8.11	7.3	2.8	0
Allowance for bad and doubtful loans	0	0	0	0
Total loans	8.11	7.3	2.8	0
Details of loans due by directors, other officers or others [Abstract]				
Loans due by directors	0	0	0	0
Loans due by other officers	0	0	0	0
Total loans due by directors, other officers or others	0	0	0	0
Details of loans due by firms or companies in which any director is partner or director [Abstract]				
Loans due by private companies in which any director is member	0	0	0	0
Total loans due by firms or companies in which any director is partner or director	0	0	0	0

Classification of inventories [Table]

..(1)

Unless otherwise specified, all monetary values are in Millions of INR

Classification of inventories [Axis]	Company inventories [Member]		
	31/03/2020	31/03/2019	31/03/2018
Disclosure of subclassification and notes on liabilities and assets explanatory [TextBlock]			
Subclassification and notes on liabilities and assets [Abstract]			
Inventories notes [Abstract]			
Classification of inventories [Abstract]			
Classification of inventories [Line items]			
Inventories	0	0	0

Other current liabilities, others [Table]

..(1)

Unless otherwise specified, all monetary values are in Millions of INR

Other current liabilities, others [Axis]	Column1	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of subclassification and notes on liabilities and assets explanatory [TextBlock]		
Subclassification and notes on liabilities and assets [Abstract]		
Disclosure of other current liabilities notes [Abstract]		
Other current liabilities [Abstract]		
Other current liabilities, others	0.51	1.66
Other current liabilities, others [Abstract]		
Other current liabilities, others [Line items]		
Description of other current liabilities, others	Payable to creditors for capital goods	Payable to creditors for capital goods
Other current liabilities, others	0.51	1.66

Other non-current financial liabilities others [Table]

..(1)

Unless otherwise specified, all monetary values are in Millions of INR

Other non-current financial liabilities others [Axis]	Column1		Column2	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of subclassification and notes on liabilities and assets explanatory [TextBlock]				
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of other non-current financial liabilities notes [Abstract]				
Other non-current financial liabilities [Abstract]				
Other non-current financial liabilities, others	63.18	45.57	345.52	333.28
Other non-current financial liabilities others [Abstract]				
Other non-current financial liabilities others [Line items]				
Description other non-current financial liabilities others	Lease Liabilities	Lease Liabilities	Founder Liability Incentive	Founder Liability Incentive
Other non-current financial liabilities, others	63.18	45.57	345.52	333.28

Other non-current financial liabilities others [Table]

..(2)

Unless otherwise specified, all monetary values are in Millions of INR

Other non-current financial liabilities others [Axis]	Column3	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of subclassification and notes on liabilities and assets explanatory [TextBlock]		
Subclassification and notes on liabilities and assets [Abstract]		
Disclosure of other non-current financial liabilities notes [Abstract]		
Other non-current financial liabilities [Abstract]		
Other non-current financial liabilities, others	0	35.55
Other non-current financial liabilities others [Abstract]		
Other non-current financial liabilities others [Line items]		
Description other non-current financial liabilities others	Share money allotment	Application pending money allotment
Other non-current financial liabilities, others	0	35.55

Other current financial liabilities, others [Table]

..(1)

Unless otherwise specified, all monetary values are in Millions of INR

Other current financial liabilities, others [Axis]	Column1		Column2	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of subclassification and notes on liabilities and assets explanatory [TextBlock]				
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of other current financial liabilities notes [Abstract]				
Other current financial liabilities [Abstract]				
Other current financial liabilities, others	176.67	73.79	-98.59	-32.57
Other current financial liabilities, others [Abstract]				
Other current financial liabilities, others [Line items]				
Description of other current financial liabilities, others	Payable customers	Payable to customers	Less: Restricted cash held in separate accounts	Less: Restricted cash held in separate accounts
Other current financial liabilities, others	176.67	73.79	-98.59	-32.57

Other current financial liabilities, others [Table]

..(2)

Unless otherwise specified, all monetary values are in Millions of INR

Other current financial liabilities, others [Axis]	Column3		Column4	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of subclassification and notes on liabilities and assets explanatory [TextBlock]				
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of other current financial liabilities notes [Abstract]				
Other current financial liabilities [Abstract]				
Other current financial liabilities, others	31.16	23.94	30.12	25.87
Other current financial liabilities, others [Abstract]				
Other current financial liabilities, others [Line items]				
Description of other current financial liabilities, others	Employee related payable	Employee related payable	Lease Liabilities	Lease Liabilities
Other current financial liabilities, others	31.16	23.94	30.12	25.87

Details of advances [Table]

..(1)

Unless otherwise specified, all monetary values are in Millions of INR

Classification based on current non-current [Axis]	Non-current [Member]		Current [Member]	
	Prepaid expenses [Member]		Prepaid expenses [Member]	
Classification of advances [Axis]	Unsecured considered good [Member]		Unsecured considered good [Member]	
	31/03/2020	31/03/2019	31/03/2020	31/03/2019
Classification of assets based on security [Axis]				
Disclosure of subclassification and notes on liabilities and assets explanatory [TextBlock]				
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of notes on advances [Abstract]				
Disclosure of advances [Abstract]				
Disclosure of advances [Line items]				
Advances	0.08	0.08	7.74	15.95
Details of advance due by directors other officers or others [Abstract]				
Advance due by directors	0	0	0	0
Advance due by other officers	0	0	0	0
Total advance due by directors other officers or others	0	0	0	0
Details of advance due by firms or companies in which any director is partner or director [Abstract]				
Advance due by private companies in which any director is member	0	0	0	0
Total advance due by firms or companies in which any director is partner or director	0	0	0	0

Details of advances [Table]

..(2)

Unless otherwise specified, all monetary values are in Millions of INR

Classification based on current non-current [Axis]	Current [Member]	
	Other advances, others [Member]	
Classification of advances [Axis]	Unsecured considered good [Member]	
Classification of assets based on security [Axis]	31/03/2020	31/03/2019
Disclosure of subclassification and notes on liabilities and assets explanatory [TextBlock]		
Subclassification and notes on liabilities and assets [Abstract]		
Disclosure of notes on advances [Abstract]		
Disclosure of advances [Abstract]		
Disclosure of advances [Line items]		
Advances	26.8	4.97
Details of advance due by directors other officers or others [Abstract]		
Advance due by directors	0	0
Advance due by other officers	0	0
Total advance due by directors other officers or others	0	0
Details of advance due by firms or companies in which any director is partner or director [Abstract]		
Advance due by private companies in which any director is member	0	0
Total advance due by firms or companies in which any director is partner or director	0	0

Disclosure of breakup of provisions [Table]

..(1)

Unless otherwise specified, all monetary values are in Millions of INR

Classification based on current non-current [Axis]	Non-current [Member]		Current [Member]	
	31/03/2020	31/03/2019	31/03/2020	31/03/2019
Disclosure of subclassification and notes on liabilities and assets explanatory [TextBlock]				
Subclassification and notes on liabilities and assets [Abstract]				
Provisions notes [Abstract]				
Disclosure of breakup of provisions [Abstract]				
Disclosure of breakup of provisions [Line items]				
Provisions [Abstract]				
Provisions for employee benefits [Abstract]				
Provision gratuity	18.73	12.73	3.34	1.45
Provision leave encashment	6.67	5.54	2.23	1.4
Provision pension	0	0	0	0
Provision employee insurance scheme	0	0	0	0
Provision other employee related liabilities	0	0	0	0
Total provisions for employee benefits	25.4	18.27	5.57	2.85
Provision for corporate tax [Abstract]				
Provision for wealth tax	0	0	0	0
Provision for fringe benefit tax	0	0	0	0
Provision for other tax	0	0	0	0
Provision for corporate dividend tax	0	0	0	0
Total provision for corporate tax	0	0	0	0
Provision for statutory liabilities	0	0	0	0
CSR expenditure provision	0	0	0	0
Provision for abandonment cost	0	0	0	0
Other provisions	0	0	0	0
Total provisions	25.4	18.27	5.57	2.85

Subclassification of trade receivables [Table]

..(1)

Unless otherwise specified, all monetary values are in Millions of INR

Classification based on current non-current [Axis]	Current [Member]			
	Classification of assets based on security [Member]		Unsecured considered good [Member]	
Classification of assets based on security [Axis]	31/03/2020	31/03/2019	31/03/2020	31/03/2019
Disclosure of subclassification and notes on liabilities and assets explanatory [TextBlock]				
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of notes on trade receivables [Abstract]				
Subclassification of trade receivables [Abstract]				
Subclassification of trade receivables [Line items]				
Breakup of trade receivables [Abstract]				
Trade receivables, gross	36.71	11.32	36.71	11.32
Allowance for bad and doubtful debts	0	0	0	0
Total trade receivables	36.71	11.32	36.71	11.32
Details of trade receivables due by directors, other officers or others [Abstract]				
Trade receivables due by directors			0	0
Trade receivables due by other officers			0	0
Total trade receivables due by directors, other officers or others			0	0
Details of trade receivables due by firms or companies in which any director is partner or director [Abstract]				
Trade receivables due by private companies in which any director is member			0	0
Total trade receivables due by firms or companies in which any director is partner or director			0	0

Unless otherwise specified, all monetary values are in Millions of INR

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018
Disclosure of subclassification and notes on liabilities and assets explanatory [TextBlock]			
Disclosure of notes on trade receivables explanatory [TextBlock]	Textual information (43) [See below]		
Disclosure of notes on loans explanatory [TextBlock]	Textual information (44) [See below]		
Disclosure of notes on other non-current assets explanatory [TextBlock]	Textual information (45) [See below]		
Advances, non-current	0.08	0.08	0.16
Total other non-current assets	0.08	0.08	0.16
Disclosure of notes on cash and bank balances explanatory [TextBlock]	Textual information (46) [See below]		
Fixed deposits with banks	0	0	0
Other deposits with banks	0	3.46	2.12
Other balances with banks	439.33	54.12	515.08
Total balance with banks	439.33	57.58	517.2
Cash on hand	0.02	0.03	0.03
Total cash and cash equivalents	439.35	57.61	517.23
Bank balance other than cash and cash equivalents	273.05	7.17	4.17
Total cash and bank balances	712.4	64.78	521.4
Nature of other cash and cash equivalents	Deposits with remaining maturity for more than 3 months and less than 12 months	Deposits with remaining maturity for more than 3 months and less than 12 months	
Balances held with banks to extent held against other commitments	0	0	
Total balances held with banks to extent held as margin money or security against borrowings, guarantees or other commitments	0	0	
Bank deposits with more than 12 months maturity	0	0	
Disclosure of notes on other current financial assets explanatory [TextBlock]	Textual information (47) [See below]		
Total other current financial assets	41.93	30.13	12.68
Advances, current	34.54	20.92	18.68
Total other current assets	238.19	116.21	51.57
Disclosure of notes on other non-current financial liabilities explanatory [TextBlock]	Textual information (48) [See below]		
Total other non-current financial liabilities	408.7	414.4	62.21
Disclosure of notes on provisions explanatory [TextBlock]	Textual information (49) [See below]		
Current maturities of long-term debt	19.69	62.86	0
Interest accrued on borrowings	0	0	0
Interest accrued on public deposits	0	0	0
Interest accrued others	0	0	0
Unpaid dividends	0	0	0
Unpaid matured deposits and interest accrued thereon	0	0	0
Unpaid matured debentures and interest accrued thereon	0	0	0
Debentures claimed but not paid	0	0	0
Public deposit payable, current	0	0	0
Total other current financial liabilities	159.05	153.89	53.26
Disclosure of other current liabilities notes explanatory [TextBlock]	Textual information (50) [See below]		
Taxes payable other tax	30.83	25.48	11.11
Current liabilities portion of share application money pending allotment	0	0	0
Total other payables, current	30.83	25.48	11.11
Total other current liabilities	31.34	27.14	11.74

Textual information (43)

Disclosure of notes on trade receivables explanatory [Text Block]

5. Trade Receivables

	As at March 31, 2020	As at March 31, 2019 (Refer Note 43)	As at April 01, 2018 (Refer Note 43)	
Trade Receivables				
- Unsecured, considered good*			36.71	11.32 8.37
- Trade receivables -credit impaired			2.33	1.06 -
Less: Allowances for doubtful debts (expected credit loss allowance) #	(2.33)	(1.06)	-	
Total			36.71	11.32 8.37

Trade receivables are non-interest bearing and are generally on terms of 45-60 days. In March 2020, INR 2.33 Mn (March 31 2019 , INR 1.06 Mn; April 01 2018, Nil) was recognised as provision for expected credit losses on trade receivables.

* No trade or other receivable are due from directors or other officers of the Company either severally or jointly with any other person. Nor any trade or other receivable are due from firms or private companies respectively in which any director is a partner, a director or a member, except as specified in note no. 30.

The Company applies the simplified approach to providing for expected credit losses prescribed by Ind AS 109 for trade receivables based on a provision matrix. The provision matrix takes into account historical credit loss experience and adjusted for forward-looking information. The expected credit loss allowance is based on the ageing of the days the receivables are due and the rates as given in the provision matrix. There is no change in estimation techniques or significant assumptions during the reporting period.

	As at March 31, 2020	As at March 31, 2019 (Refer Note 43)	As at April 01, 2018 (Refer Note 43)	
Age of Receivables				
Less than 6 Months			36.04	10.36 6.77
More than 6 months			3.00	2.01 1.60
Total			39.04	12.37 8.37

	As at March 31, 2020	As at March 31, 2019 (Refer Note 43)	As at April 01, 2018 (Refer Note 43)	
Movement in expected credit loss				
Balance at beginning of the year	1.06	-	-	
Movement in expected credit loss allowance on trade receivables calculated at lifetime expected credit losses	1.27	1.06	-	
Balance at the end of the year		2.33	1.06	-

Textual information (44)

Disclosure of notes on loans explanatory [Text Block]

6. Loans

	Non-current		Current		As at March 31, 2020	As at March 31, 2019 (Refer Note 43)	As at April 01, 2018 (Refer Note 43)
	As at March 31, 2020	As at March 31, 2019 (Refer Note 43)	As at March 31, 2019 (Refer Note 43)	As at April 01, 2018 (Refer Note 43)			
Security deposits							
- Unsecured, Considered good	8.11	7.30	7.10	2.80	-	0.07	
	8.11	7.30	7.10	2.80	-	0.07	

Textual information (45)

Disclosure of notes on other non-current assets explanatory [Text Block]

7. Other Assets

	Non-current		Current		As at March 31, 2020	As at March 31, 2019 (Refer Note 43)	As at April 01, 2018 (Refer Note 43)
	As at March 31, 2020	As at March 31, 2019 (Refer Note 43)	As at April 01, 2018 (Refer Note 43)	As at March 31, 2020			
Advance to customers*	-	-	-	26.80	4.97	9.12	
Prepaid expenses	0.08	0.08	0.16	7.74	15.95	9.56	
GST/service tax credit receivable	-	-	-	203.65	95.36	35.82	
Less: Provision for doubtful recovery	-	-	-	-	(2.93)		
Net GST/service tax credit receivable	-	-	-	203.65	95.36	32.90	
Total Other assets	0.08	0.08	0.16	238.18	116.28	51.58	

*Amount of advance to related parties of Rs. Nil (March 31, 2019: Nil ; April 01, 2018: 5.33 Mn) (refer note no. 30)

Textual information (46)

Disclosure of notes on cash and bank balances explanatory [Text Block]

8. Cash and Cash equivalents

Particulars	As at March 31, 2020 IGAAP	IndAS Adjustments	As at March 31, 2020	Non-current		Current		As at March 31, 2020	As at March 31, 2019 (Refer Note 43)	As at April 01, 2018 (Refer Note 43)
				As at March 31, 2019 (Refer Note 43)	As at April 01, 2018 (Refer Note 43)	As at March 31, 2020 IGAAP	IndAS Adjustments			
(a) Balances with banks										
(i) On current accounts				-	-	-	439,326,061	439.33	54.12	515.08
(ii) Deposits with original maturity of less than three months		-	-	-	-	-	3.46	2.12		
(b) Cash on hand			-	-	-	22,147	0.02	0.03	0.03	
Total Cash and cash equivalent		-	-	-	-	-	439,348,208	-	439.35	57.61 517.23
Cash and cash equivalent as per statement of cash flows							439.35	57.61	517.23	
Restricted cash in nodal account (refer note no. 14)					98,591,529		98.59	32.57	13.19	

Textual information (47)

Disclosure of notes on other current financial assets explanatory [Text Block]

10. Other Financial Assets

	Non-current		Current		As at March 31, 2020 IGAAP	IndAS Adjustments	As at March 31, 2020	As at March 31, 2019 (Refer Note 43)	As at April 01, 2018 (Refer Note 43)	As at March 31, 2020 IGAAP	IndAS Adjustments	As at March 31, 2020	As at March 31, 2019 (Refer Note 43)	As at April 01, 2018 (Refer Note 43)	
	As at March 31, 2020 IGAAP	IndAS Adjustments	As at March 31, 2020	As at March 31, 2019 (Refer Note 43)											As at March 31, 2019 (Refer Note 43)
a) Advances recoverable in cash or in kind															
- Unsecured, Considered good	-	-	-	-	-	-	-	-	-	36,959,797		36.96	30.06	12.49	
b) Accruals															
- Interest accrued on deposits	-	-	-	-	-	-	-	-	-	4,970,116		4.97	0.07	0.19	
Total Other Financial Assets	-	-	-	-	-	-	-	-	-	41,929,913		41.93	30.13	12.68	
Break up of financial assets carried at amortised cost:															
Loans													2.80	-	0.07
Trade Receivables													36.71	11.32	8.37
Cash and cash equivalents													439.35	57.61	517.23
Other Bank Balances													273.05	7.17	4.17
Other financial assets													41.93	30.13	12.68
Total financial assets carried at amortised cost											793.84	106.23	542.52		

11. Current tax Assets (net)

	Non-current		Current		As at March 31, 2020 IGAAP	IndAS Adjustments	As at March 31, 2020	As at March 31, 2019 (Refer Note 43)	As at April 01, 2018 (Refer Note 43)	As at March 31, 2020 IGAAP	IndAS Adjustments	As at March 31, 2020	As at March 31, 2019 (Refer Note 43)	As at April 01, 2018 (Refer Note 43)
	As at March 31, 2020 IGAAP	IndAS Adjustments	As at March 31, 2020	As at March 31, 2019 (Refer Note 43)										
Advance Income taxes														
	-	-	-	-	-	-	-	-	-	28,808,053		28.81	24.71	10.18
	-	-	-	-	-	-	-	-	-	28,808,053		28.81	24.71	10.18

Textual information (48)

Disclosure of notes on other non-current financial liabilities explanatory [Text Block]

14. Lease liabilities

Particulars	As at 31 March 2020 IGAAP	Adj	As at March 31, 2020	Non-current		Current		As at March 31, 2019 (Refer Note 43)	As at April 01, 2018 (Refer Note 43)
				As at March 31, 2019 (Refer Note 43)	As at April 01, 2018 (Refer Note 43)	As at March 31, 2020	As at March 31, 2019 (Refer Note 43)		
Lease liability *	3,117,990	60,061,252	63.18	45.57	62.16	30.12	25.87	29.00	
Total lease liability	3,117,990	60,061,252	63.18	45.57	62.16	30.12	25.87	29.00	

* Refer note no. 40 for the maturity analysis of lease liability

15. Other Financial Liabilities

Particulars		Adj	As at March 31, 2020	Non-current		Current		As at March 31, 2019 (Refer Note 43)	As at April 01, 2018 (Refer Note 43)
				As at March 31, 2019 (Refer Note 43)	As at April 01, 2018 (Refer Note 43)	As at March 31, 2020	As at March 31, 2019 (Refer Note 43)		
Founder incentive liability ##	-	346	345.52	333.28	-	-	-	-	
Payable to customers**	-	-	-	-	-	176.67	73.79	23.94	
Less: Restricted cash held in separate accounts #	-	-	-	-	-	(98.59)	(32.57)	(13.19)	
Employee related payable*	-	-	-	-	-	31.16	23.93	13.51	
Salary Payable	-	-	-	-	-	-	-	-	
Share application money pending allotment	-	0	-	35.55	0.05	-	-	-	
Current maturities of term loans	-	-	-	-	-	19.69	62.86	-	
Total Other Financial Liabilities	-	346	345.52	368.83	0.05	128.93	128.02	24.26	

* Refer Note no. 30 for amount payable to key managerial persons.

** Refer Note no. 30 for amount payable to related parties.

Pursuant to the directions of the Reserve Bank of India, the Company received amount in its nodal account towards all transactions happening on its online portal through payment gateways, debit/credit cards and net banking. From such nodal account, the Company transfers, the respective amount to merchant/customer. Balance lying in such nodal account as at the year end is disclosed as 'Restricted cash held in separate account' and is netted of with merchant/customer payable amounting to Rs. 98.59 Mn (March 31, 2019: Rs. 32.57 Mn; April 1, 2018: Rs.13.19 Mn)

Refer note 29 for details of founder incentive transactions

Textual information (49)

Disclosure of notes on provisions explanatory [Text Block]

16. Provisions

Particulars	As at March 31, 2020	Non-current	Current	As at March 31, 2020	As at March 31, 2019	As at April 01, 2018	
		As at March 31, 2019 (Refer Note 43)	As at April 01, 2018 (Refer Note 43)		As at March 31, 2019 (Refer Note 43)	As at April 01, 2018 (Refer Note 43)	
Provision for Employee Benefits							
(a) Provision for Gratuity		18.73	12.73	8.14	3.34	1.45	0.72
(b) Provision for compensated absences		6.67	5.54	3.98	2.23	1.40	0.81
Total Provisions		25.40	18.27	12.12	5.58	2.85	1.53

Textual information (50)

Disclosure of other current liabilities notes explanatory [Text Block]

17. Trade Payables

Particulars	As at March 31, 2020	As at March 31, 2019 (Refer Note 43)	As at April 01, 2018 (Refer Note 43)
Total outstanding dues of micro enterprises and small enterprises	4.96	1.38	-
Total outstanding dues of creditors other than micro enterprises and small enterprises*	206.28	175.17	62.86
Total trade payables	211.24	176.55	62.86

* The Company's exposure to currency and liquidity risks related to trade payables is disclosed in note no. 40.

18. Other current liabilities

Particulars	As at March 31, 2020	As at March 31, 2019 (Refer Note 43)	As at April 01, 2018 (Refer Note 43)	
Measured at amortised cost				
(a)	Payable to creditors for capital goods	0.51	1.66	0.63
(b)	Statutory liabilities	30.83	25.48	11.11
		31.34	27.14	11.74

Terms and conditions of the above financial liabilities:

- Trade payables are non-interest bearing and are normally settled on 0 to 60 day terms.

- Other payables are non-interest bearing and have an average term of 1 months.

- Interest payable is normally settled yearly in the financial year.

- For terms and conditions with related parties, refer to note no. 30.

For explanations on the Company's credit risk management processes, refer to note no. 40.

[401200] Notes - Additional disclosures on balance sheet

Unless otherwise specified, all monetary values are in Millions of INR

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of additional balance sheet notes explanatory [TextBlock]	Textual information (51) [See below]	
Additional balance sheet notes [Abstract]		
Contingent liabilities and commitments [Abstract]		
Classification of contingent liabilities [Abstract]		
Other money for which company is contingently liable	0	0
Total contingent liabilities	0	0
Total contingent liabilities and commitments	0	0
Details regarding dividends [Abstract]		
Amount of dividends proposed to be distributed to equity shareholders	0	0
Amount of per share dividend proposed to be distributed to equity shareholders	[INR/shares] 0	[INR/shares] 0
Amount of per share dividend proposed to be distributed to preference shareholders	[INR/shares] 0	[INR/shares] 0
Percentage of proposed dividend	0.00%	0.00%
Details of share capital held by foreign companies [Abstract]		
Percentage of share capital held by foreign company	7.00%	7.00%
Value of share capital held by foreign company	3,961	3,961
Percentage of paid-up capital held by foreign holding company and or with its subsidiaries	0.00%	0.00%
Value of paid-up capital held by foreign holding company and or with its subsidiaries	0	0
Details of deposits [Abstract]		
Deposits accepted or renewed during period	0	0
Deposits matured and claimed but not paid during period	0	0
Deposits matured and claimed but not paid	0	0
Deposits matured but not claimed	0	0
Interest on deposits accrued and due but not paid	0	0
Disclosure of equity share warrants [Abstract]		
Changes in equity share warrants during period [Abstract]		
Additions to equity share warrants during period	0	0
Deductions in equity share warrants during period	0	0
Total changes in equity share warrants during period	0	0
Equity share warrants at end of period	0	0
Breakup of equity share warrants [Abstract]		
Equity share warrants for existing members	0	0
Equity share warrants for others	0	0
Total equity share warrants	0	0
Details of share application money received and paid [Abstract]		
Share application money received during year	0	0
Share application money paid during year	0	0
Amount of share application money received back during year	0	0
Amount of share application money repaid returned back during year	0	0
Number of person share application money paid during year	0	0
Number of person share application money received during year	0	0
Number of person share application money paid as at end of year	0	0
Number of person share application money received as at end of year	0	0
Share application money received and due for refund	0	0
Details regarding cost records and cost audit[Abstract]		
Details regarding cost records [Abstract]		
Whether maintenance of cost records by company has been mandated under Companies (Cost Records and Audit) Rules, 2014	No	No
Details regarding cost audit [Abstract]		
Whether audit of cost records of company has been mandated under Rules specified in SN 1	No	No
Net worth of company	-8,434.55	-5,479.45

Details of unclaimed liabilities [Abstract]		
Unclaimed share application refund money	0	0
Unclaimed matured debentures	0	0
Unclaimed matured deposits	0	0
Interest unclaimed amount	0	0
Financial parameters balance sheet items [Abstract]		
Investment in subsidiary companies	0	0
Investment in government companies	0	0
Amount due for transfer to investor education and protection fund (IEPF)	0	0
Gross value of transactions with related parties	548.16	433.83
Number of warrants converted into equity shares during period	0	0
Number of warrants converted into preference shares during period	0	0
Number of warrants converted into debentures during period	0	0
Number of warrants issued during period (in foreign currency)	0	0
Number of warrants issued during period (INR)	0	0

Textual information (51)

Disclosure of additional balance sheet notes explanatory [Text Block]

31. Commitment and contingencies

(a) Capital commitments and other commitments

Estimated amount of contracts remaining to be executed as at March 31, 2020 : Rs Nil (March 31, 2019: Rs. Nil ; April 01, 2018: Rs. Nil).

32. Contingent liabilities and Guarantees

(i) Contingent liabilities

(a) There are numerous interpretative issues relating to the Supreme Court (SC) judgement on PF dated February 28, 2019. As a matter of caution, the company has made a provision on a prospective basis from the date of the SC order. The company will update its provision, on receiving further clarity on the subject.

(b) Amway India Enterprise has filed a legal case claiming damages of Rs 20.00 million, filed before Delhi high Court against the Company and other defendant jointly and/or severally for noncompliance of Direct Selling Guidelines 2016 by listing/selling and offering of discount on the "Amway" products on its platform. Though as per the assessment of the management and as advised by the Company's legal counsel the claims are not expected to succeed and accordingly no provision for liability has been recognised in the financial statements.

(c) Various Writ Petitions are pending before the Hon'ble High Courts of Delhi, Calcutta and Madras with respect to regulation of online platforms for ordering medicines. Basis the legal opinion received by the Company, it appears that the Company has a strong and arguable case in its favour and there does not appear to be any issue with respect to the going concern.

(ii) Guarantee

Unconditional corporate guarantee given to Innoven Capital India Private Limited for credit facility availed by subsidiary company, Delhi Mediart Private Limited (DMPL), for Rs. 250 Million - (2019- INR 130 Million)

33. Operating Segment

The Company primarily engages in marketplace services under which third-party sellers sell products on the Company's e-commerce platform to customers. The Company does not distinguish revenues, costs and expenses between segments in its internal reporting, and reports costs and expenses by nature as a whole. The Chief operating decision maker reviews the results when making decisions about allocating resources and assessing performance of the Company as a whole and hence, the Company has only one reportable segment. The Company operates and manages its business as a single segment mainly by facilitating the sale of products through the internet. As the Company's long-lived assets are all located in India and all of the Company's revenues are derived from India, no geographical information is presented.

Revenue from Major customer :

There is customer having revenue amounting to 10% or more of Company's total revenue as per the below details:

Particulars	For	For
	the	the
	year	year
	ended	ended
	March	March
	31,	31,
	2020	2019
Revenue attributable to the above single customer	131.24 -	

34. Current tax and Deferred tax

No provision for current income tax is required to be made as, on the basis of the Company's computations, there is no taxable income. The Company also carries forward accumulated losses resulting into tax loss carry forward situation. Since, it is not probable that the company will generate future taxable profits; no deferred tax asset has been recognized on unused tax losses. Accordingly, the Company has restricted recognition of deferred tax asset to the extent of deferred tax liability.

The Company is having temporary differences for unabsorbed depreciation and unabsorbed business losses for which no deferred tax has been recognized. The deferred tax on such temporary difference is Rs.1,448.22 Mn as at March 31, 2020 (Rs. 831.46 Mn as at March 31, 2019).

37. Dues to micro and small enterprises as defined under the MSMED Act, 2006

In term of the requirement of the Micro, Small and Medium Enterprise Development Act, 2006, the Company has

continuously sought confirmations. Based on the information available with the Company, there is no principal/interest amount due to micro and small enterprises.

Particulars	As at March 31, 2020	As at March 31, 2019
The principal amount and the interest due thereon (to be shown separately) remaining unpaid to any supplier as at the end of each accounting year		
- Principal amount due to micro and small enterprises	4.96	1.38
- Interest due on above	-	-
The amount of interest paid by the buyer in terms of Section 16 of the MSMED Act 2006 along with the amounts of the payment made to the supplier beyond the appointed day during each accounting year	Nil	Nil
The amount of interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the year) but without adding the interest specified under the MSMED Act 2006	Nil	Nil
The amount of interest accrued and remaining unpaid at the end of each accounting year	Nil	Nil
The amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues as above are actually paid to the small enterprise for the purpose of disallowance as a deductible expenditure under Section 23 of the MSMED Act 2006	Nil	Nil

38. Corporate social responsibility

The provisions of Section 135 of the Companies Act 2013 relating to corporate social responsibility are not applicable to the Company for the current year.

39. Going concern

The Company has incurred losses of Rs. 2,987.49 Mn for the year ended March 31, 2020 and has accumulated losses of INR 8,893.28 Mn as at that date. The Company's ability to continue as going concern is dependent on success of operations and its ability to arrange funding for its business operations. The Company based on projections and subsequent fundings confident of meeting its operating and capital funding requirements of the future. Accordingly, these standalone financial statements have been prepared on a going concern basis.

[611800] Notes - Revenue

Unless otherwise specified, all monetary values are in Millions of INR

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of revenue [TextBlock]	Textual information (52) [See below]	.

Textual information (52)

Disclosure of revenue [Text Block]

The Company derives revenue primarily from facilitation of sale of goods and provision of services from the customers listed on its marketplace. Revenue from contracts with customers is recognized when control of goods or services are transferred to the customer at an amount that reflects consideration to which the Company expects to be entitled in exchange for those goods or services. The Company has concluded that it is the agent in its revenue arrangements (except for other operating revenue) because it typically does not control the good/services before transferring them to the end- customer.

The disclosures of significant accounting judgements, estimates and assumptions relating to revenue from contracts with customers are provided in Note 2C. Revenue is recognized based on the following specified criteria:

E-pharma

The Company recognises facilitation fee as revenue when the transaction of sale of goods is completed and settled through its market place i.e. at the time of delivery of the goods to the end-customers. Revenue from shipping services provided to such customers is recognized on delivery.

E-diagnostic

The Company recognises facilitation fee when the transaction of provisioning of diagnostic services is completed and settled through its market place i.e. when the test reports are available to the end-customers.

Revenue from e-consultancy services and advertisement services are recognised upon rendering of services

Contract balances

Trade receivables- A receivable represents the Company's right to an amount that is unconditional i.e. only the passage of time is required before payment of the consideration is due.

Contract liabilities- A contract liability is the obligation to transfer goods or services to a customer for which the Company has received consideration (or an amount of consideration is due) from the customer.

Transaction price

The transaction price typically includes the amount of consideration the Company expects to be entitled in exchange for transferring goods or services to the customer. Revenue from pharma facilitation contracts of the company is generally based on the sale price of the transaction settled through its market place and contracts provide a right of return the goods to the end-customers within a specified period of time. The Company uses the expected value method to estimate the goods that will not be returned because this method best predicts the amount of variable consideration to which the Company will be entitled. The requirements in Ind AS 115 on constraining estimates of variable consideration are also applied in order to determine the amount of variable consideration that can be included in the transaction price. For goods that are expected to be returned, instead of revenue, the Company recognises a refund liability.

The Company receives short-term advances from its customers. Using the practical expedient in Ind AS 115, the Company does not adjust the promised amount of consideration for the effects of a significant financing component as the period between the transfer of the promised good or service to the customer and when the customer pays for that good or service is one year or less.

The Company collects Goods and Service Tax (GST) and sales taxes on behalf of the government. Hence, GST is not included in Revenue from operations.

Consideration payable to a customers includes promotional coupons (i.e business promotion expenses) to the end customers, applied on the transaction value. Such promotional coupons are accounted for in the financial statements as a reduction from the revenue in accordance with Ind

AS 115. Cashback given to end customer for enhancing the use of Company's market place, is recorded as business promotion expenses.

Other Income

Interest income mainly consists of interest income earned on bank deposits recorded using effective interest rate.

[612400] Notes - Service concession arrangements

Unless otherwise specified, all monetary values are in Millions of INR

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of service concession arrangements [TextBlock]		
Whether there are any service concession arrangements	No	No

[612000] Notes - Construction contracts

Unless otherwise specified, all monetary values are in Millions of INR

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of notes on construction contracts [TextBlock]		
Whether there are any construction contracts	No	No

[612600] Notes - Employee benefits**Disclosure of net defined benefit liability (assets) [Table]**

..(1)

Unless otherwise specified, all monetary values are in Millions of INR

Defined benefit plans [Axis]	Domestic defined benefit plans [Member]		
Net defined benefit liability (assets) [Axis]	Present value of defined benefit obligation [Member]		
Defined benefit plans categories [Axis]	Column1		
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018
Disclosure of defined benefit plans [TextBlock]			
Disclosure of net defined benefit liability (assets) [TextBlock]			
Disclosure of net defined benefit liability (assets) [Abstract]			
Disclosure of net defined benefit liability (assets) [Line items]			
Description of type of plan	provident fund	provident fund	
Changes in net defined benefit liability (assets) [Abstract]			
Current service cost, net defined benefit liability (assets)	6.01	4.74	
Interest expense (income), net defined benefit liability (assets)	1.09	0.69	
Gain (loss) on remeasurement, net defined benefit liability (assets) [Abstract]			
Actuarial losses (gains) arising from changes in financial assumptions, net defined benefit liability (assets)	-1.1	0.1	
Total loss (gain) on remeasurement, net defined benefit liability (assets)	-1.1	0.1	
Payments from plan, net defined benefit liability (assets)	0.32	0	
Total increase (decrease) in net defined benefit liability (assets)	7.88	5.33	
Net defined benefit liability (assets) at end of period	22.07	14.19	8.86

Disclosure of defined benefit plans [Table]

..(1)

Unless otherwise specified, all monetary values are in Millions of INR

Defined benefit plans [Axis]	Domestic defined benefit plans [Member]	
Defined benefit plans categories [Axis]	Column1	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of defined benefit plans [TextBlock]		
Disclosure of defined benefit plans [Abstract]		
Disclosure of defined benefit plans [Line items]		
Description of type of plan	provident fund	provident fund
Surplus (deficit) in plan [Abstract]		
Plan assets, at fair value	25.48	19.13
Net surplus (deficit) in plan	25.48	19.13
Actuarial assumption of discount rates	6.76%	7.66%
Actuarial assumption of expected rates of salary increases	29.00%	29.00%

Unless otherwise specified, all monetary values are in Millions of INR

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of employee benefits [TextBlock]	Textual information (53) [See below]	
Disclosure of defined benefit plans [TextBlock]		
Whether there are any defined benefit plans	Yes	Yes
Disclosure of net defined benefit liability (assets) [TextBlock]		

Textual information (53)

Disclosure of employee benefits [Text Block]

28. Employee benefit obligation

(i) Defined contribution plans

During the year, the Company has recognised the following amounts in the statement of profit or loss:

	For the year ended March 31, 2020	For the year ended March 31, 2019 (Refer Note 43)
Employer's contribution to provident fund	25.48	19.13

(ii) Gratuity

The Company provides for gratuity, the Gratuity Plan covering all employees.

(a) Recociliation of defined liability and other long term employee benefit plan

	As at March 31, 2020	As at March 31, 2019 (Refer Note 43)	As at April 01, 2018 (Refer Note 43)
Present value of obligation as at the beginning of the period	14.19	8.86	5.10
Current service cost	6.01	4.74	3.64
Past service cost	-	-	0.47
Interest cost	1.09	0.69	0.38
Net actuarial (gain)/loss on obligation	1.10	(0.10)	(0.68)
Benefits paid	(0.31)	(0.00)	(0.04)
Present value of obligation as at the end of period	22.07	14.19	8.86

(b) Expense Recognised in the statement of total comprehensive income

		For the year ended March 31, 2020	For the year ended March 31, 2019 (Refer Note 43)
Current service cost		6.01	4.74
Past service cost		-	-
Interest cost		1.09	0.69
Components of defined benefit costs to be recognised in profit or loss	7.10		5.43
Remeasurement of defined benefit liability			
Actuarial (gain)/loss on obligation		1.10	(0.10)
Components of defined benefit costs to be recognised in other comprehensive income	1.10		(0.10)

(c) The assumptions used to determine the benefit obligations are as follows:

	As at March 31, 2020	As at March 31, 2019 (Refer Note 43)	As at April 01, 2018 (Refer Note 43)
Discount rate	6.76%	7.66%	7.80%
Attrition rate	29%	29%	25%
Salary growth rate	4.00%	11.5%	11.5%
Retirement age (years)	60	60	60
Mortality table	IALM(2012-18)	IALM(2006-08)	IALM(2006-08)

Ages	Withdrawal rate (%)	Withdrawal rate (%)	Withdrawal rate (%)
Up to 30 years	29.00	29.00	25.00
From 31 to 44 years	29.00	29.00	25.00
Above 44 years	29.00	29.00	25.00

The estimates of future salary increases, considered in actuarial valuation, takes into account, inflation, seniority, promotions and other relevant factors. Discount rate is based on market yields prevailing on government securities as at the end of the year for the estimated term of the obligations.

(This space has been left blank intentionally)

(d) Sensitivity analysis

Reasonably possible changes at the reporting date to one of the relevant actuarial assumptions, holding other assumptions constant, would have affected the defined benefit obligation by the amounts shown below:

	As at March 31, 2020	As at March 31, 2019		
	Increase	Decrease	Increase	Decrease
Discount rate (+ / - 0.5% movement)	(0.38)	0.39	(0.29)	0.30
Salary escalation rate (+ / - 0.5% movement)	0.36	(0.35)	0.25	(0.25)
		As at April 01, 2018		
			Increase	Decrease
Discount rate (+ / - 0.5% movement)			(0.22)	0.23
Salary escalation rate (+ / - 0.5% movement)			0.19	(0.18)

(e) Maturity profile of the defined benefit obligation

The following payments are expected contributions to the defined benefit plan in future years:

	As at March 31, 2020	As at March 31, 2019 (Refer Note 43)	As at April 01, 2018 (Refer Note 43)
Within the next 12 months	3.34	1.45	0.72
1 to 2 year	3.92	2.15	0.95
2 to 3 year	3.41	2.10	1.05
3 to 4 year	2.63	1.77	1.03
4 to 5 year	1.94	1.32	0.86
5 to 6 year	1.38	0.94	0.64
6 year onwards	5.45	4.46	3.60

The average duration of the defined benefit plan obligation at the end of the reporting period is 2.44 years (March 31, 2019: 2.87 years ; April 01, 2018: 3.43 years).

[612800] Notes - Borrowing costs

Unless otherwise specified, all monetary values are in Millions of INR

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of borrowing costs [TextBlock]		
Whether any borrowing costs has been capitalised during the year	No	No

[700100] Notes - Key managerial personnels and directors remuneration and other information**Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [Table] ..(1)**

Unless otherwise specified, all monetary values are in Millions of INR

Key managerial personnels and directors [Axis]	1	2
	01/04/2019 to 31/03/2020	01/04/2019 to 31/03/2020
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [Abstract]		
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [LineItems]		
Name of key managerial personnel or director	GAURAV AGARWAL	PRASHANT TANDON
Director identification number of key managerial personnel or director	07497713	02887793
Permanent account number of key managerial personnel or director	BLOPA8556P	ACVPT2872J
Date of birth of key managerial personnel or director	11/08/1978	03/01/1980
Designation of key managerial personnel or director	Director	Director
Qualification of key managerial personnel or director	GRADUATE	GRADUATE
Shares held by key managerial personnel or director	[shares] 16,902	[shares] 22,820
Key managerial personnel or director remuneration [Abstract]		
Gross salary to key managerial personnel or director [Abstract]		
Salary key managerial personnel or director	16.06	17.46
Profits in lieu of salary key managerial personnel or director	0	0
Gross salary to key managerial personnel or director	16.06	17.46
Total key managerial personnel or director remuneration	16.06	17.46

Unless otherwise specified, all monetary values are in Millions of INR

	01/04/2019 to 31/03/2020
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors explanatory [TextBlock]	Refer to MGT 9

[612200] Notes - Leases**Disclosure of recognised finance lease as assets by lessee [Table] ..(1)**

Unless otherwise specified, all monetary values are in Millions of INR

Classes of assets [Axis]	Property, plant and equipment [Member]			
	Carrying amount [Member]		Gross carrying amount [Member]	
Carrying amount, accumulated depreciation, amortisation and impairment and gross carrying amount [Axis]	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of recognised finance lease as assets by lessee [TextBlock]				
Disclosure of recognised finance lease as assets by lessee [Abstract]				
Disclosure of recognised finance lease as assets by lessee [Line items]				
Recognised finance lease as assets	84.66	0	114.81	0
Nature of other assets	office premises	NA	office premises	NA

Disclosure of recognised finance lease as assets by lessee [Table]

..(2)

Unless otherwise specified, all monetary values are in Millions of INR

Classes of assets [Axis]	Property, plant and equipment [Member]	
	Accumulated depreciation and impairment [Member]	
Carrying amount, accumulated depreciation, amortisation and impairment and gross carrying amount [Axis]	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of recognised finance lease as assets by lessee [TextBlock]		
Disclosure of recognised finance lease as assets by lessee [Abstract]		
Disclosure of recognised finance lease as assets by lessee [Line items]		
Recognised finance lease as assets	30.15	0
Nature of other assets	office premises	NA

Unless otherwise specified, all monetary values are in Millions of INR

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of leases [TextBlock]	Textual information (54) [See below]	
Whether company has entered into any lease agreement	Yes	No
Disclosure of recognised finance lease as assets by lessee [TextBlock]		
Whether any operating lease has been converted to financial lease or vice-versa	No	No

Textual information (54)

Disclosure of leases [Text Block]

36. Leases

Company as lessee

The Company has taken office premises on lease. The lease has been entered for a period ranging from one to five years with renewal option. The Company has the option, under some of its lease, to renew the lease for an additional years on a mutual consent basis.

Set out below are the carrying amounts of right-of-use assets recognised and the movements during the period:

Particulars	March 31, 2020	March 31, 2019
As at April 01, 2019	65.23	90.42
Addition during the year	49.57	-
Depreciation expense	30.15	25.19
As at March 31, 2020	84.65	65.23

Set out below are the carrying amounts of lease liabilities and the movements during the period:

Particulars	March 31, 2020	March 31, 2019
As at April 01, 2019	71.44	91.16
Addition during the year	48.51	-
Accretion of interest	11.84	11.53
Payments during the year	38.47	31.25
As at March 31, 2020	93.32	71.44
Current	30.12	25.87
Non-current	63.20	45.57

The following are the amounts recognised in profit or loss:

Particulars	March 31, 2020	March 31, 2019
Depreciation expense of right-of-use assets	30.15	25.19
Interest expense on lease liabilities	11.84	11.53
Expenses relating to short term leases (included in other expenses)	6.36	2.69

[612300] Notes - Transactions involving legal form of lease

Unless otherwise specified, all monetary values are in Millions of INR

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of arrangements involving legal form of lease [TextBlock]		
Whether there are any arrangements involving legal form of lease	No	No

[612900] Notes - Insurance contracts

Unless otherwise specified, all monetary values are in Millions of INR

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of insurance contracts [TextBlock]		
Whether there are any insurance contracts as per Ind AS 104	No	No

[613100] Notes - Effects of changes in foreign exchange rates

Unless otherwise specified, all monetary values are in Millions of INR

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of effect of changes in foreign exchange rates [TextBlock]		
Whether there is any change in functional currency during the year	No	No
Description of presentation currency	INR	

[500100] Notes - Subclassification and notes on income and expenses**Miscellaneous other operating revenues [Table]**

..(1)

Unless otherwise specified, all monetary values are in Millions of INR

Miscellaneous other operating revenues [Axis]	Column1		Column2	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Subclassification and notes on income and expense explanatory [TextBlock]				
Disclosure of other operating revenues [Abstract]				
Other operating revenues [Abstract]				
Miscellaneous other operating revenues	49.81	28.88	33.78	15.3
Miscellaneous other operating revenues [Abstract]				
Miscellaneous other operating revenues [LineItems]				
Description of miscellaneous other operating revenues	Advertisement services	Advertisement services	Shipping services	Shipping services
Miscellaneous other operating revenues	49.81	28.88	33.78	15.3

Miscellaneous other operating revenues [Table]

..(2)

Unless otherwise specified, all monetary values are in Millions of INR

Miscellaneous other operating revenues [Axis]	Column3		Column4	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Subclassification and notes on income and expense explanatory [TextBlock]				
Disclosure of other operating revenues [Abstract]				
Other operating revenues [Abstract]				
Miscellaneous other operating revenues	6.33	5.12	49.92	1.88
Miscellaneous other operating revenues [Abstract]				
Miscellaneous other operating revenues [LineItems]				
Description of miscellaneous other operating revenues	E-consultancy services	E-consultancy services	Other	Other
Miscellaneous other operating revenues	6.33	5.12	49.92	1.88

Unless otherwise specified, all monetary values are in Millions of INR

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Subclassification and notes on income and expense explanatory [TextBlock]		
Disclosure of revenue from operations [Abstract]		
Disclosure of notes on revenue from operations explanatory [TextBlock]	Textual information (55) [See below]	
Disclosure of revenue from operations for other than finance company [Abstract]		
Revenue from sale of products	0	0
Revenue from sale of services	246.78	81.54
Other operating revenues	139.84	51.18
Other operating revenues	139.84	51.18
Total revenue from operations other than finance company	386.62	132.72
Total revenue from operations	386.62	132.72
Disclosure of other operating revenues [Abstract]		
Other operating revenues [Abstract]		
Miscellaneous other operating revenues	139.84	51.18
Total other operating revenues	139.84	51.18
Total other operating revenues	139.84	51.18
Miscellaneous other operating revenues [Abstract]		
Miscellaneous other operating revenues [LineItems]		
Description of miscellaneous other operating revenues		
Miscellaneous other operating revenues	139.84	51.18
Disclosure of other income [Abstract]		
Disclosure of notes on other income explanatory [TextBlock]	Textual information (56) [See below]	
Interest income [Abstract]		
Interest income on current investments [Abstract]		
Interest on other current investments	20.87	0.68
Total interest income on current investments	20.87	0.68
Interest income on non-current investments [Abstract]		
Interest on other non-current investments	0.86	0.09
Total interest income on non-current investments	0.86	0.09
Total interest income	21.73	0.77
Dividend income [Abstract]		
Dividend income non-current investments [Abstract]		
Dividend income non-current investments from others	0	0
Total dividend income non-current investments	0	0
Total dividend income	0	0
Net gain/loss on sale of investments [Abstract]		
Net gain/loss on sale of non-current investments	120.98	20.12
Total net gain/loss on sale of investments	120.98	20.12
Other non-operating income [Abstract]		
Surplus on disposal, discard, demolition and destruction of depreciable property, plant and equipment	0.01	0
Interest on income tax refund	1.12	0
Excess provisions written back	0	2.93
Miscellaneous other non-operating income	-37.5	37.69
Total other non-operating income	-36.37	40.62
Total other income	106.34	61.51
Disclosure of finance cost [Abstract]		
Disclosure of notes on finance cost explanatory [TextBlock]	Textual information (57) [See below]	
Interest expense [Abstract]		
Interest expense borrowings	8.98	10.42
Interest lease financing	11.84	11.53
Other interest charges	0.55	0.5
Total interest expense	21.37	22.45
Total finance costs	21.37	22.45
Employee benefit expense [Abstract]		
Disclosure of notes on employee benefit expense explanatory [TextBlock]	Textual information (58) [See below]	
Salaries and wages	864.39	636.91
Managerial remuneration [Abstract]		

Remuneration to directors [Abstract]		
Other benefits to directors	0	0
Total remuneration to directors	0	0
Total managerial remuneration	0	0
Contribution to provident and other funds [Abstract]		
Contribution to provident and other funds for others	27	20.63
Total contribution to provident and other funds	27	20.63
Gratuity	7.1	5.43
Staff welfare expense	20.94	17.8
Other employee related expenses	54.38	390.33
Total employee benefit expense	973.81	1,071.1
Depreciation, depletion and amortisation expense [Abstract]		
Disclosure of notes on depreciation, depletion and amortisation expense explanatory [TextBlock]	Textual information (59) [See below]	
Depreciation expense	51.52	45.38
Amortisation expense	4.7	7.26
Total depreciation, depletion and amortisation expense	56.22	52.64
Breakup of other expenses [Abstract]		
Disclosure of notes on other expenses explanatory [TextBlock]	Textual information (60) [See below]	
Consumption of stores and spare parts	0	0
Power and fuel	6.3	4.79
Rent	6.36	2.63
Repairs to building	23.94	17.12
Repairs to machinery	0.92	0.6
Insurance	0	0
Rates and taxes excluding taxes on income [Abstract]		
Other cess taxes	2.93	1.15
Total rates and taxes excluding taxes on income	2.93	1.15
Telephone postage	4.3	5.04
Information technology expenses	142	102
Travelling conveyance	26.25	18.42
Legal professional charges	89.92	48.26
Training recruitment expenses	2.61	0.73
Safety security expenses	2.02	1.33
Directors sitting fees	0	0
Advertising promotional expenses	1,103.1	442.98
Cost transportation [Abstract]		
Cost loading and unloading	428.63	229.6
Total cost transportation	428.63	229.6
Net provisions charged [Abstract]		
Other provisions created	1.27	1.06
Total net provisions charged	1.27	1.06
Loss on disposal of intangible Assets	0	0
Loss on disposal, discard, demolition and destruction of depreciable property plant and equipment	0	0
Payments to auditor [Abstract]		
Payment for audit services	2.42	2.2
Payment for taxation matters	0.09	0.09
Payment for other services	1.09	0
Payment for reimbursement of expenses	0.18	0.17
Total payments to auditor	3.78	2.46
CSR expenditure	0	0
Miscellaneous expenses	584.76	1,022.68
Total other expenses	2,429.09	1,900.85
Current tax [Abstract]		
Current tax pertaining to current year	0	0
Total current tax	0	0

Textual information (55)

Disclosure of notes on revenue from operations explanatory [Text Block]

19. Revenue from contracts with customers

	For the year ended March 31, 2019 (Refer Note 43)	For the year ended March 31, 2020
Facilitation fees	81.54	246.78
Other operating revenue*	51.18	139.84
	132.72	386.62
*Details of other operating revenue		
- Advertisement services	28.88	49.81
- Shipping services	15.30	33.78
- E-consultancy services	5.12	6.33
- Other	1.88	49.92
	51.18	139.84
Timing of revenue recognition		
Goods transferred at a point in time	103.84	331.92
Services transferred over time	28.88	54.70
Total	132.72	386.62

The Company collects Goods and Service Tax (GST) on behalf of the Government and hence, GST is not included in Revenue from operations.

Contract balances

	As at March 31, 2020	As at March 31, 2019 (Refer Note 43)	As at April 01, 2018 (Refer Note 43)
Trade receivables	36.71	11.32	8.37
Reconciling the amount of revenue recognised in the statement of profit and loss with the contracted price			

	For the year ended March 31, 2019 (Refer Note 43)	For the year ended March 31, 2020
Revenue as per contracted price	517.73	736.85
Adjustment		
Promotional coupons	(385.01)	(350.23)
Revenue from contract with customers	132.72	386.62

The Company has elected not to disclose the information related to remaining performance obligation where the expected duration of the contract is one year or less.

Textual information (56)

Disclosure of notes on other income explanatory [Text Block]

	For the year ended March 31, 2020	For the year ended March 31, 2019 (Refer Note 43)
Other non-operating income		
- Net gain on sale of mutual funds	120.98	20.12
- Fair value gain on mutual fund at fair value through profit or loss	(37.50)	37.69
Profit on sale of property, plant and equipment	0.01	-
Provision for cenvat recoverable write back	-	2.93
	83.49	60.74

21. Finance income

	For the year ended March 31, 2020	For the year ended March 31, 2019 (Refer Note 43)
Interest income		
- Interest income on bank deposits	20.87	0.68
- Interest on income tax refund	1.12	-
- others	0.86	0.09
	22.85	0.77

Textual information (57)

Disclosure of notes on finance cost explanatory [Text Block]

26. Finance costs

	For the year ended March 31, 2020	For the year ended March 31, 2019 (Refer Note 43)
Bank charges	0.55	0.50
Interest on term loan	8.98	10.42
Interest accrued on lease liability	11.84	11.53
	21.36	22.44

Textual information (58)

Disclosure of notes on employee benefit expense explanatory [Text Block]

24. Employee benefits expenses

	For the year ended March 31, 2020	For the year ended March 31, 2019 (Refer Note 43)
Salaries, wages and bonus	864.39	636.91
Contribution to provident and other funds	27.00	20.63
Staff welfare expense	20.94	17.80
Gratuity expenses (refer note no. 28)	7.10	5.43
Share based payments-equity-settled (refer note no. 29)	42.14	57.04
Founder incentive (refer note no. 29)	12.24	333.28
	973.81	1,071.09

Textual information (59)

Disclosure of notes on depreciation, depletion and amortisation expense explanatory [Text Block]

25. Depreciation and amortization expense

	For the year ended March 31, 2020	For the year ended March 31, 2019 (Refer Note 43)
Depreciation on property, plant and equipment	21.37	20.19
Amortization on intangible assets	4.70	7.26
Amortisation of right of use assets	30.15	25.19
	56.22	52.64

Textual information (60)

Disclosure of notes on other expenses explanatory [Text Block]

22. Fulfilment expenses

	As at March 31 2020 IGAAP	Adjustments	For the year ended March 31, 2020	For the year ended March 31, 2019 (Refer Note 43)
Logistics and packaging	428,625,700		428.63	229.60
Payment gateway charges	42,575,948		42.58	22.60
	471,201,648	-	471.21	252.20

23. Technology and content expenses

	As at March 31 2020 IGAAP	Adjustments	For the year ended March 31, 2020	For the year ended March 31, 2019 (Refer Note 43)
Technology support	124,774,502		124.77	66.05
Hosting charges	-		-	21.85
Content writing	16,946,010		16.95	14.40
	141,720,513	-	141.72	102.30

27. Other expenses

	Under IGAAP for the year ended March 31, 2020 (Rs.)	Ind AS Adj	For the year ended March 31, 2020	For the year ended March 31, 2019 (Refer Note 43)
Rent (refer note no. 36)	44,825,555	(38,469,152)	6.36	2.69
Expenses on issue of CCPS	-	28,495,184	28.50	72.03
Rates and taxes	2,932,879		2.93	1.15
Repair and maintenance	-			
- Building	23,629,420	308,103	23.94	17.12
- Plant and machinery	919,333		0.92	0.60
Travelling and conveyance	26,246,830		26.25	18.42
Communication expense	4,300,400		4.30	5.04
Legal and professional charges	117,272,560	(27,348,622)	89.92	48.26
Provision for doubtful debts	1,271,553		1.27	1.06
Security expense	2,023,487		2.02	1.33
Power and fuel	6,299,593		6.30	4.79
Exchange difference (net)	456,794		0.46	0.00
Office expense	8,146,516		8.15	4.18
Recruitment expenses	2,605,392		2.61	0.73
Fixed assets written off	-		-	0.12
Payment to auditor (see below)	4,926,708		3.78	2.46
Miscellaneous expenses	15,810,568		15.81	6.31
	261,667,588	(37,014,487)	223.52	186.29
Payment to auditor				
- Statutory Audit	4,926,708	(2.51)	2.42	2.20
- Others		1.09	1.09	-
- Tax Audit	-	0.09	0.09	0.09
- Reimbursement of expenses	-	0.18	0.18	0.18
	4,926,708	(1.15)	3.78	2.47

[613200] Notes - Cash flow statement

Unless otherwise specified, all monetary values are in Millions of INR

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018
Disclosure of cash flow statement [TextBlock]	Textual information (61) [See below]		
Cash and cash equivalents cash flow statement	439.35	57.61	517.23
Cash and cash equivalents	439.35	57.61	517.23
Income taxes paid (refund), classified as operating activities	4.1	14.53	
Total income taxes paid (refund)	4.1	14.53	

Textual information (61)

Disclosure of cash flow statement [Text Block]

	For the year ended March 31, 2020	For the year ended March 31, 2019 (Refer Note 43)
Cash flows from operating activities		
Loss before tax	(2,987.53)	(2,852.81)
Adjustment to reconcile loss before tax to net cash flows:		
Depreciation and amortization expense	56.22	52.64
Provision for doubtful advances written back	-	(2.93)
Founder incentive liability	12.24	333.28
Equity-settled share based payment	33.53	57.04
Expenses on issue of CCPS	28.50	72.03
Provision for doubtful debts	1.27	1.06
Write off on tangible assets	-	0.12
Fair value gain on mutual fund at fair value through profit or loss	37.50	(37.69)
Net Loss on remeasurement of financial liability designated at FVTPL	489.52	917.07
Net gain on sale of mutual funds	(120.98)	(20.12)
Finance costs (Interest accrued on lease liability)	11.84	11.53
Finance costs (Interest paid on term loan)	8.98	10.42
Profit/(loss) on sale of property, plant and equipment	(0.01)	-
Finance income (including fair value change in financial instruments)	(21.15)	(0.77)
Operating loss before working capital changes	(2,450.09)	(1,459.13)
Working capital adjustments:		
Increase/(decrease) in trade payables	34.69	106.02
Increase/(decrease) in provisions	9.85	12.49
Increase/(decrease) in other financial liabilities	44.09	30.89
Increase/(decrease) in other current liabilities	1.64	30.04
Decrease/(increase) in trade receivables	(26.67)	(4.00)
Decrease/(increase) in other financial assets	(6.90)	(17.45)
Decrease/(increase) in other assets	(121.55)	(64.58)
Cash used in operations	(2,514.94)	(1,365.73)
Income tax paid	(4.10)	(14.53)
Net cash flow used in operating activities (A)	(2,519.04)	(1,380.26)
Cash flows from investing activities		
Payments for purchase of property, plant and equipment	(16.86)	(28.72)
Proceed from sale of property, plant and equipment	0.04	0.12
Payments for purchase of intangible assets	(0.66)	(0.71)
Payments for purchase of investments in subsidiaries	(548.16)	(433.83)
Payments for purchase of units of mutual funds	(1,821.61)	(4,098.80)
Proceeds from sale of current investments	4,243.03	1,824.58
Investments in bank deposits (having original maturity of more than three months)	(306.89)	(2.88)
Redemption/maturity of bank deposits (having original maturity of more than three months)	41.00	-
Interest received (finance income)	15.97	0.56
Net cash flow from/(used in) investing activities (B)	1,605.86	(2,739.68)
Cash flows from financing activities		
Proceeds from issuance of preference share capital	1,438.16	3,687.07
Share application money pending allotment	(28.50)	(72.03)
Proceeds from Term Loan	-	120.00
Repayment of Term Loan	(68.59)	(34.31)

Payment of principal portion of lease liabilities	(38.47)	(31.25)
Interest paid on Term Loan	(7.68)	(9.17)
Net cash flows from financing activities (C)	1,294.92	3,660.32
Net increase/(decrease) in cash and cash equivalents (A + B + C)	381.74	(459.62)
Cash and cash equivalents at the beginning of the year	57.61	517.23
Cash and cash equivalents at the end of the year	439.35	57.61
Component of cash and cash equivalents:		
Cash on hand	0.02	0.03
With banks:		
- Balance on current account	439.33	54.12
- Deposits with original maturity of less than three months	-	3.46
Total cash and cash equivalents (Refer Note 8)	439.35	57.61

Changes in liabilities arising from financing activities:

Particulars	March 31, 2018	Cash flow	Non Cash changes	March 31, 2019
Cumulative convertible preference share capital	3,649.07	3,687.07	917.07	8,253.21
Term loans	-	85.69	1.26	86.95
Lease liabilities	91.16	(31.25)	11.53	71.44
Founder incentive liability	-	-	333.28	333.28
Total	3,740.23	3,741.51	1,263.14	8,744.88

Changes in liabilities arising from financing activities:

Particulars	March 31, 2019	Cash flow	Non Cash changes	March 31, 2020
Cumulative convertible preference share capital	8,253.21	1,438.16	489.51	10,180.88
Term loans	86.95	(68.59)	1.33	19.69
Lease liabilities	71.44	(38.47)	60.35	93.32
Founder incentive liability	333.28	-	12.24	345.52
Total	8,744.88	1,331.10	563.43	10,639.41

The accompanying notes are an integral part of the standalone financial statements.

[500200] Notes - Additional information statement of profit and loss

Unless otherwise specified, all monetary values are in Millions of INR

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Additional information on profit and loss account explanatory [TextBlock]		
Changes in other inventories	0	0
Total changes in inventories of finished goods, work-in-progress and stock-in-trade	0	0
Domestic sale manufactured goods	0	0
Total domestic turnover goods, gross	0	0
Export sale manufactured goods	0	0
Total export turnover goods, gross	0	0
Total revenue from sale of products	0	0
Domestic revenue services	246.78	81.54
Total revenue from sale of services	246.78	81.54
Gross value of transaction with related parties	114.44	402.73
Bad debts of related parties	0	0

[611200] Notes - Fair value measurement

Disclosure of fair value measurement of assets [Table]

..(1)

Unless otherwise specified, all monetary values are in Millions of INR

Measurement [Axis]	At fair value [Member]		Recurring fair value measurement [Member]	
Classes of assets [Axis]	Other assets [Member]		Other assets [Member]	
Levels of fair value hierarchy [Axis]	Level 1 of fair value hierarchy [Member]		Level 1 of fair value hierarchy [Member]	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of fair value measurement of assets [TextBlock]				
Disclosure of fair value measurement of assets [Abstract]				
Disclosure of fair value measurement of assets [Line items]				
Assets	3.71	2,343.84	3.71	2,343.84
Nature of other assets		Investment in mutual funds at FVTPL		Investment in mutual funds at FVTPL
Description of valuation techniques used in fair value measurement, assets	Refer to Accounting Policy [Text Block]	Refer to Accounting Policy [Text Block]	Refer to Accounting Policy [Text Block]	Refer to Accounting Policy [Text Block]
Reconciliation of changes in fair value measurement, assets [Abstract]				
Assets at end of period	3.71	2,343.84	3.71	2,343.84
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, assets	Refer to Accounting Policy [Text Block]	Refer to Accounting Policy [Text Block]	Refer to Accounting Policy [Text Block]	Refer to Accounting Policy [Text Block]
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, assets	Refer to Accounting Policy [Text Block]	Refer to Accounting Policy [Text Block]	Refer to Accounting Policy [Text Block]	Refer to Accounting Policy [Text Block]
Nature of other assets		Investment in mutual funds at FVTPL		Investment in mutual funds at FVTPL

Disclosure of fair value measurement of assets [Table]

..(2)

Unless otherwise specified, all monetary values are in Millions of INR

Measurement [Axis]	Recurring fair value measurement [Member]	
Classes of assets [Axis]	Other assets 1 [Member]	
Levels of fair value hierarchy [Axis]	Level 1 of fair value hierarchy [Member]	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of fair value measurement of assets [TextBlock]		
Disclosure of fair value measurement of assets [Abstract]		
Disclosure of fair value measurement of assets [Line items]		
Assets	3.71	2,343.84
Nature of other assets		Investment in mutual funds at FVTPL
Description of valuation techniques used in fair value measurement, assets	Refer to Accounting Policy [Text Block]	Refer to Accounting Policy [Text Block]
Reconciliation of changes in fair value measurement, assets [Abstract]		
Assets at end of period	3.71	2,343.84
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, assets	Refer to Accounting Policy [Text Block]	Refer to Accounting Policy [Text Block]
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, assets	Refer to Accounting Policy [Text Block]	Refer to Accounting Policy [Text Block]
Nature of other assets		Investment in mutual funds at FVTPL

Disclosure of fair value measurement of liabilities [Table]

..(1)

Unless otherwise specified, all monetary values are in Millions of INR

Measurement [Axis]	At fair value [Member]			Recurring fair value measurement [Member]
Classes of liabilities [Axis]	Column1			Column1
Levels of fair value hierarchy [Axis]	Level 3 of fair value hierarchy [Member]			Level 3 of fair value hierarchy [Member]
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020
Disclosure of fair value measurement of liabilities [TextBlock]				
Disclosure of fair value measurement of liabilities [Abstract]				
Disclosure of fair value measurement of liabilities [Line items]				
Nature of liabilities	CCPS liability at FVTPL	CCPS liability at FVTPL		CCPS liability at FVTPL
Liabilities	10,180.88	8,217.65	3,649	10,180.88
Description of valuation techniques used in fair value measurement, liabilities	Refer to Accounting Policy [Text Block]	Refer to Accounting Policy [Text Block]		Refer to Accounting Policy [Text Block]
Reconciliation of changes in fair value measurement, liabilities [Abstract]				
Changes in fair value measurement, liabilities [Abstract]				
Losses (gains) recognised in profit or loss, fair value measurement, liabilities	-1,963.23	-4,568.65		-1,963.23
Total increase (decrease) in fair value measurement, liabilities	1,963.23	4,568.65		1,963.23
Liabilities at end of period	10,180.88	8,217.65	3,649	10,180.88
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, liabilities	Refer to Accounting Policy [Text Block]	Refer to Accounting Policy [Text Block]		Refer to Accounting Policy [Text Block]
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, liabilities	Refer to Accounting Policy [Text Block]	Refer to Accounting Policy [Text Block]		Refer to Accounting Policy [Text Block]
Nature of liabilities	CCPS liability at FVTPL	CCPS liability at FVTPL		CCPS liability at FVTPL

Disclosure of fair value measurement of liabilities [Table]

..(2)

Unless otherwise specified, all monetary values are in Millions of INR

Measurement [Axis]	Recurring fair value measurement [Member]	
Classes of liabilities [Axis]	Column1	
Levels of fair value hierarchy [Axis]	Level 3 of fair value hierarchy [Member]	
	01/04/2018 to 31/03/2019	31/03/2018
Disclosure of fair value measurement of liabilities [TextBlock]		
Disclosure of fair value measurement of liabilities [Abstract]		
Disclosure of fair value measurement of liabilities [Line items]		
Nature of liabilities	CCPS liability at FVTPL	
Liabilities	8,217.65	3,649
Description of valuation techniques used in fair value measurement, liabilities	Refer to Accounting Policy [Text Block]	
Reconciliation of changes in fair value measurement, liabilities [Abstract]		
Changes in fair value measurement, liabilities [Abstract]		
Losses (gains) recognised in profit or loss, fair value measurement, liabilities	-4,568.65	
Total increase (decrease) in fair value measurement, liabilities	4,568.65	
Liabilities at end of period	8,217.65	3,649
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, liabilities	Refer to Accounting Policy [Text Block]	
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, liabilities	Refer to Accounting Policy [Text Block]	
Nature of liabilities	CCPS liability at FVTPL	

Unless otherwise specified, all monetary values are in Millions of INR

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of fair value measurement [TextBlock]	Textual information (62) [See below]	
Disclosure of fair value measurement of assets [TextBlock]		
Whether assets have been measured at fair value	Yes	Yes
Disclosure of fair value measurement of liabilities [TextBlock]		
Whether liabilities have been measured at fair value	Yes	Yes
Disclosure of fair value measurement of equity [TextBlock]		
Whether equity have been measured at fair value	No	No
Disclosure of significant unobservable inputs used in fair value measurement of assets [TextBlock]		
Disclosure of significant unobservable inputs used in fair value measurement of liabilities [TextBlock]		

Textual information (62)

Disclosure of fair value measurement [Text Block]

41. Fair value measurement

a) Fair value hierarchy

The Company's measures following financial assets and financial liabilities at fair value at the end of each reporting period. The following table presents fair value hierarchy of financial assets and financial liabilities measured at fair value on a recurring basis:

Particulars	Level 1	Level 2	Level 3	Total
As at March 31, 2020				
Financial assets / (liabilities)				
Investment in mutual funds at FVTPL	3.71	-	-	3.71
CCPS liability at FVTPL	-	-	(10,180.88)	(10,180.88)
Total Financial assets / (liabilities)	3.71	-	(10,180.88)	(10,177.16)
As at March 31, 2019				
Financial assets / (liabilities)				
Investment in mutual funds at FVTPL	2,343.84	-	-	2,343.84
CCPS liability at FVTPL	-	-	(8,217.65)	(8,217.65)
Total Financial assets / (liabilities)	2,343.84	-	(8,217.65)	(5,873.81)
As at April 01, 2018				
Financial assets / (liabilities)				
Investment in mutual funds at FVTPL	11.81	-	-	11.81
CCPS liability at FVTPL	-	-	(3,649.02)	(3,649.02)
Total Financial assets / (liabilities)	11.81	-	(3,649.02)	(3,637.21)

Level 1 inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date.

Level 2 inputs are inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly

Level 3 inputs are unobservable inputs for the asset or liability.

b) The following methods /assumptions were used to estimate the fair values:

- i) Fair value of quoted mutual funds is based on quoted market prices at the reporting date.
- ii) Fair value of the CCPS liability is estimated based on discounted cash flow valuation technique using cash flow projections and financial projections/budgets approved by the management.

c) During the period ended March 31, 2020, March 31, 2019 and April 01, 2018, there were no transfers between Level 1 and Level 2 fair value measurements, and no transfer into and out of Level 3 fair value measurements.

d) Following table describes the valuation techniques used and key inputs thereto for the level 3 financial liabilities as of 31 March 2020, 31 March 2019 and 1 April 2018:

Financial liabilities	Valuation techniques (s)	Key Inputs	Sensitivity
CCPS liability	Refer Note	i) Risk free rate-5.22%-7.09% ii) Growth rate for long term cash flow projections. iii) Future cash flow projections	Refer Note

below* based on below**
 budgets
 approved by the
 management.
 iv) Volatility -
 47.07 %
 -52.58%

* The fair values of financial liabilities included in level 3 have been determined in accordance with generally accepted pricing models based on Equity value derived using the Backsolve method.

** Sensitivity to changes in unobservable inputs: The fair value of these financial liabilities is directly proportional to the estimated future cash flow projections based on the budgets approved by the management. If the cash flow projections were to increase / decrease by 1% with all the other variables held constant. the fair value of these financial liabilities would increase / decrease by 1%.

	As at March 31, 2020	As at March 31, 2019	As at April 01, 2018	Increase	Decrease	Increase	Decrease
Discounted cash flows (+ / - 1.0% movement)	101.81	(101.81)	82.18	(82.18)	36.49	(36.49)	

42. Expenditure in foreign currency

Particulars	For the year ended March 31, 2020	For the year ended March 31, 2019
Advertisement and publicity expenses	17.59	14.30
Technology and content expenses	22.99	32.85
Legal and professional charges	1.08	2.99
Others	3.05	0.94
	44.72	51.08

[613300] Notes - Operating segments

Unless otherwise specified, all monetary values are in Millions of INR

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of entity's operating segments [TextBlock]		
Disclosure of reportable segments [TextBlock]		
Whether there are any reportable segments	No	No
Disclosure of major customers [TextBlock]		
Whether there are any major customers	No	No

[610700] Notes - Business combinations

Unless otherwise specified, all monetary values are in Millions of INR

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of business combinations [TextBlock]		
Whether there is any business combination	No	No
Disclosure of reconciliation of changes in goodwill [TextBlock]		
Whether there is any goodwill arising out of business combination	No	No
Disclosure of acquired receivables [TextBlock]		
Whether there are any acquired receivables from business combination	No	No
Disclosure of contingent liabilities in business combination [TextBlock]		
Whether there are any contingent liabilities in business combination	No	No

[611500] Notes - Interests in other entities**Disclosure of details of subsidiaries [Table]**

..(1)

Unless otherwise specified, all monetary values are in Millions of INR

Subsidiaries [Axis]	1		2	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of interests in other entities [TextBlock]				
Disclosure of interests in subsidiaries [TextBlock]				
Disclosure of subsidiaries [TextBlock]				
Disclosure of subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	DELHI MEDIART PRIVATE LIMITED	DELHI MEDIART PRIVATE LIMITED	LFS HEALTHCARE PRIVATE LIMITED	LFS HEALTHCARE PRIVATE LIMITED
Country of incorporation or residence of subsidiary	INDIA	INDIA	INDIA	INDIA
CIN of subsidiary company	U24290DL2016PTC302634	U24290DL2016PTC302634	U85100HR2015PTC057368	U85100HR2015PTC057368
Section under which company became subsidiary	Section 2(87)(ii)	Section 2(87)(ii)	Section 2(87)(ii)	Section 2(87)(ii)
Whether subsidiary has filed balance sheet	No	Yes	No	Yes
SRN of filing of balance sheet by subsidiary		H96566286		H91937896
Reason if no filing has been made by subsidiary	filing ongoing	.	filing ongoing	.
Whether financial year of subsidiary different from financial year of holding company	No	No	No	No
Financial year of subsidiary [Abstract]				
Start date of accounting period of subsidiary	01/04/2018	01/04/2018	01/04/2018	01/04/2018
End date of accounting period of subsidiary	31/03/2019	31/03/2019	31/03/2019	31/03/2019
Description of reason why using different reporting date or period for subsidiary	NA	NA	NA	NA
Percentage of shareholding in subsidiary	100.00%	100.00%	100.00%	100.00%
Key information about subsidiary [Abstract]				
Reporting currency of subsidiary	INR	INR	INR	INR
Exchange rate as applicable for subsidiary	NA	NA	NA	NA
Share capital of subsidiary	229.57	175.47	30.04	29.04
Reserves and surplus of subsidiary	592.62	305.08	88.16	74.27
Total assets of subsidiary	1,135.31	699.74	179.25	134.16
Total liabilities of subsidiary	1,135.31	699.74	179.25	134.16
Investment of subsidiary	0	0	43.76	54.88
Profit before tax of subsidiary	-155.11	-40.11	-36.52	-90.52
Provision for tax of subsidiary	0	0.44	0	0
Profit after tax of subsidiary	-155.11	-39.67	-36.52	-90.52
Proposed dividend of subsidiary	0	0	0	0
Current assets of subsidiary	0	0	0	0
Non-current assets of subsidiary	0	0	0	0

Current liabilities of subsidiary	0	0	0	0
Non-current liabilities of subsidiary	0	0	0	0
Revenue of subsidiary	0	0	0	0
Comprehensive income of subsidiary	0	0	0	0
Proportion of ownership interests held by non-controlling interests	0.00%	0.00%	0.00%	0.00%
Proportion of voting rights held by non-controlling interests	0.00%	0.00%	0.00%	0.00%
Profit (loss), attributable to non-controlling interests	0	0	0	0
Non-controlling interests of subsidiary	0	0	0	0
Dividends paid to non-controlling interests	0	0	0	0
Name of subsidiary	DELHI MEDIART PRIVATE LIMITED	DELHI MEDIART PRIVATE LIMITED	LFS HEALTHCARE PRIVATE LIMITED	LFS HEALTHCARE PRIVATE LIMITED
Country of incorporation or residence of subsidiary	INDIA	INDIA	INDIA	INDIA
CIN of subsidiary company	U24290DL2016PTC302634	U24290DL2016PTC302634	U85100HR2015PTC057368	U85100HR2015PTC057368

Unless otherwise specified, all monetary values are in Millions of INR

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of interests in other entities [TextBlock]		
Disclosure of interests in subsidiaries [TextBlock]		
Disclosure of subsidiaries [TextBlock]		
Whether company has subsidiary companies	Yes	Yes
Number of subsidiary companies	2	2
Whether company has subsidiary companies which are yet to commence operations	No	No
Whether company has subsidiary companies liquidated or sold during year	No	No
Disclosure of interests in associates [TextBlock]		
Disclosure of associates [TextBlock]		
Whether company has invested in associates	No	No
Whether company has associates which are yet to commence operations	No	No
Whether company has associates liquidated or sold during year	No	No
Disclosure of interests in joint arrangements [TextBlock]		
Disclosure of joint ventures [TextBlock]		
Whether company has invested in joint ventures	No	No
Whether company has joint ventures which are yet to commence operations	No	No
Whether company has joint ventures liquidated or sold during year	No	No
Disclosure of interests in unconsolidated structured entities [TextBlock]		
Disclosure of unconsolidated structured entities [TextBlock]		
Whether there are unconsolidated structured entities	No	No
Disclosure of investment entities [TextBlock]		
Disclosure of information about unconsolidated subsidiaries [TextBlock]		
Whether there are unconsolidated subsidiaries	No	No
Disclosure of information about unconsolidated structured entities controlled by investment entity [TextBlock]		
Whether there are unconsolidated structured entities controlled by investment entity	No	No

[611400] Notes - Separate financial statements**Disclosure of subsidiaries [Table]**

..(1)

Unless otherwise specified, all monetary values are in Millions of INR

Subsidiaries [Axis]	1		2	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of separate financial statements [TextBlock]				
Disclosure of subsidiaries [TextBlock]				
Disclosure of subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	DELHI MEDIART PRIVATE LIMITED	DELHI MEDIART PRIVATE LIMITED	LFS HEALTHCARE PRIVATE LIMITED	LFS HEALTHCARE PRIVATE LIMITED
CIN of subsidiary company	U24290DL2016PTC302634	U24290DL2016PTC302634	U85100HR2015PTC057368	U85100HR2015PTC057368
Country of incorporation or residence of subsidiary	INDIA	INDIA	INDIA	INDIA
Proportion of ownership interest in subsidiary	100.00%		100.00%	
Proportion of voting rights held in subsidiary	100.00%		100.00%	

Unless otherwise specified, all monetary values are in Millions of INR

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of separate financial statements [TextBlock]		
Disclosure of subsidiaries [TextBlock]		
Method used to account for investments in subsidiaries	Refer to Accounting Policy [Text Block]	Refer to Accounting Policy [Text Block]

[610800] Notes - Related party**Disclosure of transactions between related parties [Table]**

..(1)

Unless otherwise specified, all monetary values are in Millions of INR

Categories of related parties [Axis]	Subsidiaries [Member]			
Related party [Axis]	Column1		Column2	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of transactions between related parties [TextBlock]				
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	LFS HEALTHCARE PRIVATE LIMITED	LFS HEALTHCARE PRIVATE LIMITED	DELHI MEDIART PRIVATE LIMITED	DELHI MEDIART PRIVATE LIMITED
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
CIN of related party	U85100HR2015PTC057368	U85100HR2015PTC057368	U24290DL2016PTC302634	U24290DL2016PTC302634
Description of nature of transactions with related party	Revenue as per contracted price, Business promotion, expenses, Trademark income, Other operating income, Investment in share capital during the year	Revenue as per contracted price, Business promotion, expenses, Trademark income, Other operating income, Investment in share capital during the year	Technology Support, Investment in share capital during the year	Technology Support, Investment in share capital during the year
Description of nature of related party relationship	Subsidiary company	Subsidiary company	Subsidiary company	Subsidiary company
Related party transactions [Abstract]				
Other related party transactions expense	4.75	2.12	0.07	0.01
Other related party transactions income	63.86	36.85		
Other related party transactions contribution made	50	193.83	498.16	240
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	30.52	8.72	0.13	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

Disclosure of transactions between related parties [Table]

..(2)

Unless otherwise specified, all monetary values are in Millions of INR

Categories of related parties [Axis] Related party [Axis]	Key management personnel of entity or parent [Member]			
	Column3		Column4	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of transactions between related parties [TextBlock]				
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	Prashant Tandon	Prashant Tandon	Gaurav Agarwal	Gaurav Agarwal
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	ACVPT2872J	ACVPT2872J	BLOPA8556P	BLOPA8556P
Description of nature of transactions with related party	Remuneration	Remuneration	Remuneration	Remuneration
Description of nature of related party relationship	Key Management Personnel	Key Management Personnel	Key Management Personnel	Key Management Personnel
Related party transactions [Abstract]				
Other related party transactions expense	17.46	15.87	16.06	14.6
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	1.45	1.32	1.34	1.22
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

Unless otherwise specified, all monetary values are in Millions of INR

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of related party [TextBlock]	Textual information (63) [See below]	
Whether there are any related party transactions during year	Yes	Yes
Disclosure of transactions between related parties [TextBlock]		
Whether entity applies exemption in Ind AS 24.25	No	No
Whether company is subsidiary company	No	No

Textual information (63)

Disclosure of related party [Text Block]

30. Related party transactions

(a) Name of related parties with whom transactions have taken place during the year/previous year

Key Management Personnel (KMP)	Mr. Prashant Tandon, Director
	Mr. Gaurav Agarwal, Director
Subsidiary company	LFS Healthcare Private Limited
	Delhi Mediart Private Limited
Enterprise owned or significantly influenced by KMP	Airveda Technologies Private Limited
	Prime Healthchakra Private Limited

(b) In addition to the related party information disclosed elsewhere in the financial statements, the following significant transactions between the Group and related parties took place at terms agreed between the parties during the financial year:

	For the year ended March 31, 2020	For the year ended March 31, 2019 (Refer Note 43)
LFS Healthcare Private Limited		
Facilitation fees:		
Revenue as per contracted price	62.42	36.61
Business promotion expenses	4.75	2.12
Trademark income	0.30	0.24
Other operating income	1.14	-
Investment in share capital during the year	50.00	193.83
Delhi Mediart Private Limited		
Technology Support	0.07	0.01
Investment in share capital during the year	498.16	240.00
Remuneration - Key managerial persons*		
Short term benefits	33.52	30.47
- Prashant Tandon	17.46	15.87
- Gaurav Agarwal	16.06	14.60
Founder incentive	12.24	333.28

(c) Balances as at year end:

	As at March 31,	As at April 01,
As at		

Name of the Party	March 31, 2020	2019 (Refer Note 43)	2018 (Refer Note 43)
Advance to supplier			
LFS Healthcare Private Limited	-	-	5.33
Payable to Supplier			
LFS Healthcare Private Limited	30.52	8.72	
Delhi Mediart Private Limited	0.13	-	
Payable for salary:			
Prashant Tandon	1.45	1.32	1.15
Gaurav Agarwal	1.34	1.22	1.06
Founder incentive liability	345.52	333.28	-

(d) Compensation of key managerial personnel

Key management personnel of the company are those persons having the authority and responsibility for planning, directing and controlling the activities, directly or indirectly, of the company. The directors of the Group are considered as key management personnel of the company.

Particulars	As at March 31, 2020	As at March 31, 2019 (Refer Note 43)
Short term benefits*	33.52	30.47
Founder incentive	12.24	333.28
Termination benefits	-	-

* Compensation and other benefits of key managerial persons does not includes the provisions made for gratuity and leave benefits, as they are determined on an accrued basis for the Company as a whole.

[611700] Notes - Other provisions, contingent liabilities and contingent assets

Unless otherwise specified, all monetary values are in Millions of INR

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of other provisions, contingent liabilities and contingent assets [TextBlock]		
Disclosure of other provisions [TextBlock]		
Disclosure of contingent liabilities [TextBlock]		
Whether there are any contingent liabilities	No	No

[700200] Notes - Corporate social responsibility

Unless otherwise specified, all monetary values are in Millions of INR

	01/04/2019 to 31/03/2020
Disclosure of corporate social responsibility explanatory [TextBlock]	
Whether provisions of corporate social responsibility are applicable on company	No

[610500] Notes - Events after reporting period

Unless otherwise specified, all monetary values are in Millions of INR

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of events after reporting period [TextBlock]		
Disclosure of non-adjusting events after reporting period [TextBlock]		
Whether there are non adjusting events after reporting period	No	No

[612500] Notes - Share-based payment arrangements**Disclosure of terms and conditions of share-based payment arrangement [Table]**

..(1)

Unless otherwise specified, all monetary values are in Millions of INR

Types of share-based payment arrangements [Axis]	Column1		Column2	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of terms and conditions of share-based payment arrangement [TextBlock]				
Disclosure of terms and conditions of share-based payment arrangement [Abstract]				
Disclosure of terms and conditions of share-based payment arrangement [Line items]				
Description of share-based payment arrangement	ESOP Plan 2016	ESOP Plan 2016	ESOP Plan 2017	ESOP Plan 2017
Description of vesting requirements for share-based payment arrangement	- Upon completion of year 1 - Every quarter thereon	- Upon completion of year 1 - Every quarter thereon	Every 6 months from the grant date	Every 6 months from the grant date
Description of maximum term of options granted for share-based payment arrangement	- 25% of the options granted - 6.25% of the options granted	- 25% of the options granted - 6.25% of the options granted	25% of the options granted	25% of the options granted

Unless otherwise specified, all monetary values are in Millions of INR

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018
Disclosure of share-based payment arrangements [TextBlock]	Textual information (64) [See below]		
Whether there are any share based payment arrangement	Yes	Yes	
Disclosure of terms and conditions of share-based payment arrangement [TextBlock]			
Disclosure of terms and conditions of share-based payment arrangement [Abstract]			
Disclosure of terms and conditions of share-based payment arrangement [Line items]			
Description of share-based payment arrangement			
Description of vesting requirements for share-based payment arrangement			
Description of maximum term of options granted for share-based payment arrangement			
Disclosure of number and weighted average exercise prices of share options [TextBlock]			
Number of share options outstanding in share based payment arrangement [Abstract]			
Number of share options granted in share-based payment arrangement	2,694	25,507	
Number of share options forfeited in share-based payment arrangement	-885	-333	
Total changes of number of share options outstanding in share based payment arrangement	1,809	25,174	
Number of share options outstanding in share-based payment arrangement at end of period	36,986	35,177	10,003
Number of share options exercisable in share-based payment arrangement	10,281	6,113	

Textual information (64)

Disclosure of share-based payment arrangements [Text Block]

29. Employee stock option plans

The Company provides share-based payment schemes to its employees. During the year ended March 31, 2020, following employee stock option plans (ESOP) was in existence. (All the numbers under this disclosure are in Indian Rupees).

ESOP Plan 2016

The shareholders approved the ESOP Plan 2016, as recommended by the board of directors, to grant the share options to the employees of the Company and its subsidiary. The share options granted to the employees will vest over a 4 year period effective from the grant date, in the following manner:

Vesting period from the grant date	Vesting percentage
Upon completion of year 1	25% of the options granted
Every quarter thereon	6.25% of the options granted

The fair value of the share options is estimated at the grant date using Black Scholes model, taking into account the terms and conditions upon which the share options were granted.

There are no cash settlement alternatives. The Company does not

have a past
practice of cash
settlement for
these share
options.
Therefore, share

options are classified as equity settled.

ESOP Plan 2017

The shareholders approved the ESOP Plan 2017, as recommended by the board of directors, to grant the share options to the employees of the Company and its subsidiary. The share options granted to the employees will vest over a 2 year period effective from the grant date, in the following manner:

Vesting period from the grant date	Vesting percentage
Every 6 months from the grant date	25% of the options granted

The fair value of the share options is estimated at the grant date using Black Scholes model, taking into account the terms and conditions upon which the share options were granted.

There are no cash settlement alternatives. The Company does not have a past practice of cash settlement for these share options. Therefore, share options are classified as equity settled.

Founder Incentive Plan

In 2019, the Company entered into the founder incentive agreement whereby the Company has granted notional share (option) to its founders. The Company will pay the cash pay-outs for the notional

shares held by the
founders
equivalent to per
share value as
determined on the
date of Liquidity
Event. Liquidity
Event is (as
defined in the
amended and
restated
Shareholders
agreement dated
December 7,
2018) to include,
among other

things, change of control over the Company.

No. of shares 21,511

The fair value of the share options is estimated at the grant date using Monte carlo simulation, taking into account the terms and conditions upon which the share options were granted.

The Company has a contract obligation to deliver cash to the Founders upon the occurrence of the Liquidity Event, therefore, the Company's obligation is classified as cash settled share based payment.

The relevant details of the schemes and the grants are as below:

	Plan - 2016	Plan - 2017	Founder Incentive Plan
Vesting period	0-4 years	0-2 years	NA
Exercise period	0-7 years	0-7 years	Occurrence of the Liquidity Event
Expected life	7/ 5.72 years	4.75 years	N.A
Exercise price	Rs.3,052.80/3,915.40/6,883.54	Rs.10.00	N.A

The details of activity under the Scheme 2016 are summarized below:

		March 31, 2020		March 31, 2019		April 1, 2018		
		No. of options	WAEP (Rs.)	No. of options	WAEP (Rs.)	No. of options	WAEP (Rs.)	
Outstanding at the beginning of the year	9,126	3,053	5,463	3,053	5,309	3,053		
Granted during the year			2,694	6,884	3,996	3,053	938	3,053
Forfeited during the year			885	3,874	333	3,053	784	3,053
Exercised during the year			-	-	-	-	-	-
Expired during the year			-	-	-	-	-	-

Outstanding at the end of the year	10,935	3,926	9,126	3,053	5,463	3,053
Exercisable at the end of the year	5,741	3,926	3,843	3,053	2,523	3,053

The weighted average remaining contractual life for the share options outstanding as at March 31, 2020 was 4.59 years (March 31, 2019 : 5.01 years ; April 1, 2018: 5.06 years).

The weighted average fair value of options granted during the year was INR 17,220 (March 31 , 2019 : INR 14,306 ; April 1, 2018: INR 10,312).

(This space has been left blank intentionally)

The details of activity under the Scheme 2017 are summarized below:

			March 31, 2020	March 31, 2019		April 1, 2018			
			No. of options	WAEP (Rs.)		No. of options	WAEP (Rs.)	No. of options	WAEP (Rs.)
Outstanding at the beginning of the year	4,540	10	4,540	10	-	-	-	-	-
Granted during the year			-	-	-	-		4,540	10
Forfeited during the year			-	-	-	-		-	-
Exercised during the year			-	-	-	-		-	-
Expired during the year			-	-	-	-		-	-
Transferred to 2016 pool			-						
Outstanding at the end of the year	4,540	10	4,540	10	4,540	10			
Exercisable at the end of the year	4,540	10	2,270	10	-	-			

The weighted average remaining contractual life for the share options outstanding as at March 31, 2020 was 0 years (March 31, 2019: 0.59 years ; April 1, 2018: 1.59 years).

No options granted during current year and previous year under this scheme.

The details of activity under the Founder Incentive agreement are summarized below:

	March 31, 2020		March 31, 2019		April 1, 2018	
	No. of options	WAEP (Rs.)	No. of options	WAEP (Rs.)	No. of options	WAEP (Rs.)
Outstanding at the beginning of the year	21,511	-	-	-	-	-
Granted during the year	-	-	-	-	21,511	-
Forfeited during the year	-	-	-	-	-	-
Exercised during the year	-	-	-	-	-	-
Expired during the year	-	-	-	-	-	-
Transferred to 2016 pool	-	-	-	-	-	-
Outstanding at the end of the year	21,511	-	21,511	-	-	-
Exercisable at the end of the year	-	-	-	-	-	-
The weighted average fair value of options granted is INR 16,062 (March 31, 2019: INR 15,494).						

The fair value of the options granted was estimated on the date of grant using Black Scholes model with the following assumptions :

	As at March 31, 2020	As at March 31, 2019	As at April 1, 2018	
Dividend yield (%)		0.00%	0.00%	0.00%
Expected volatility		0.01%	0.01%	0.01%
Risk-free interest rate		6.64%	7.82%	6.97%
Exercise price		Rs. 6883.57/ Rs.10	Rs 3,052.80/ Rs. 3915.40/ Rs.10	Rs 3,052.80/ Rs.10
Expected life of option granted in years	7 year from each vesting date	7 year from each vesting date	7 year from each vesting date	7 year from each vesting date

Share price Rs. 19,816- Rs. 22,009 Rs.16,099-19,028 Rs.14,006-16,099

The fair value of the options granted under founder incentive agreement was estimated on the date of grant and on the reporting date using monte carlo simultaion with the following assumptions :

	As at March 31, 2020	As at March 31, 2019	
Distribution	lognormal		lognormal
Equity Value	12,348.89 Mn		10,570.97 Mn
Expected volatility	65.00%		69.00%
Expected rate of return	13.00%		13.00%
Probability of non occurrence	30.10%		37.76%

The expected life of the share options is based on historical data and current expectations and is not necessarily indicative of exercise patterns that may occur. The expected volatility reflects the assumption that the historical volatility over a period similar to the life of the options is indicative of future trends, which may not necessarily be the actual outcome.

During the year ended March 31, 2020, the Company recorded an employee stock compensation expense:

	For the year ended March 31, 2020	For the year ended March 31, 2019
Expense arising from equity-settled		

42.14 57.04

share-based
payment
transactions

Expense arising
from cash-settled
share-based
payment
transactions

12.24 333.28

Total expense
arising from
share-based
payment
transactions

54.37 390.32

As at March 31,
2020, the
Company has
recorded liability
of INR 345.52 Mn
(Previous year 31
March 2019: INR
333.28 Mn) for
founder incentive
liability.

[613000] Notes - Earnings per share

Unless otherwise specified, all monetary values are in Millions of INR

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of earnings per share [TextBlock]	Textual information (65) [See below]	
Basic earnings per share [Abstract]		
Basic earnings (loss) per share from continuing operations	[INR/shares] -52,751.53	[INR/shares] -50,372.68
Total basic earnings (loss) per share	[INR/shares] -52,751.53	[INR/shares] -50,372.68
Diluted earnings per share [Abstract]		
Diluted earnings (loss) per share from continuing operations	[INR/shares] -52,751.53	[INR/shares] -50,372.68
Total diluted earnings (loss) per share	[INR/shares] -52,751.53	[INR/shares] -50,372.68
Profit (loss), attributable to ordinary equity holders of parent entity [Abstract]		
Profit (loss), attributable to ordinary equity holders of parent entity	-2,988	-2,853
Profit (loss), attributable to ordinary equity holders of parent entity including dilutive effects	-2,988	-2,853
Weighted average shares and adjusted weighted average shares [Abstract]		
Weighted average number of ordinary shares outstanding	[shares] 56,634	[shares] 56,634
Adjusted weighted average shares	[shares] 56,634	[shares] 56,634

Textual information (65)

Disclosure of earnings per share [Text Block]

35. Earning per share

	March 31, 2020	March 31, 2019
	Re.1	Re.1
Nominal value of equity shares (Rs.)		
Loss for the year attributable to equity share holders (Rs.) (A)	(2,988)	(2,853)
Weighted average number of equity shares in calculating basic EPS (No's) (B)	56,634	56,634
Basic / Diluted loss per equity share (Rs.) (A/B)* (absolute INR)	(52,751.53)	(50,372.68)

* In view of losses during current and previous year, the options which are anti-dilutive have been ignored in the calculation of diluted loss per share, accordingly there is no variation between basic and diluted loss per share.

[610900] Notes - First time adoption

Disclosure of equity Ind AS adjustment [Table]

..(1)

Unless otherwise specified, all monetary values are in Millions of INR

Ind AS adjustment for equity [Axis]	Column1	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Ind AS Adjustment for equity	0	101.25
Ind AS Adjustment for equity	0	101.25
Disclosure of equity Ind AS adjustment [Abstract]		
Disclosure of equity Ind AS adjustment [Line items]		
Description of Ind AS adjustment	Effect of transition to Ind AS	Effect of transition to Ind AS
Description of Ind AS adjustment	Effect of transition to Ind AS	Effect of transition to Ind AS
Description of Ind AS adjustment	Effect of transition to Ind AS	Effect of transition to Ind AS
Ind AS Adjustment for equity	0	101.25
Ind AS Adjustment for equity	0	101.25
Description of Ind AS adjustment	Effect of transition to Ind AS	Effect of transition to Ind AS
Description of Ind AS adjustment	Effect of transition to Ind AS	Effect of transition to Ind AS
Description of Ind AS adjustment	Effect of transition to Ind AS	Effect of transition to Ind AS
Description of Ind AS adjustment	Effect of transition to Ind AS	Effect of transition to Ind AS
Description of Ind AS adjustment	Effect of transition to Ind AS	Effect of transition to Ind AS
Description of Ind AS adjustment	Effect of transition to Ind AS	Effect of transition to Ind AS

Disclosure of comprehensive income Ind AS adjustment [Table]

..(1)

Unless otherwise specified, all monetary values are in Millions of INR

Ind AS adjustment for comprehensive income [Axis]	Column1	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Description of Ind AS adjustment	Effect of transition to Ind AS	Effect of transition to Ind AS
Description of Ind AS adjustment	Effect of transition to Ind AS	Effect of transition to Ind AS
Description of Ind AS adjustment	Effect of transition to Ind AS	Effect of transition to Ind AS
Disclosure of reconciliation of comprehensive income from previous GAAP to Ind AS [TextBlock]		
Ind AS Adjustment for comprehensive income	0	-1,290.96
Ind AS Adjustment for comprehensive income	0	-1,290.96
Disclosure of comprehensive income Ind AS adjustment [Abstract]		
Disclosure of comprehensive income Ind AS adjustment [Line items]		
Description of Ind AS adjustment	Effect of transition to Ind AS	Effect of transition to Ind AS
Description of Ind AS adjustment	Effect of transition to Ind AS	Effect of transition to Ind AS
Description of Ind AS adjustment	Effect of transition to Ind AS	Effect of transition to Ind AS
Ind AS Adjustment for comprehensive income	0	-1,290.96
Ind AS Adjustment for comprehensive income	0	-1,290.96
Description of Ind AS adjustment	Effect of transition to Ind AS	Effect of transition to Ind AS
Description of Ind AS adjustment	Effect of transition to Ind AS	Effect of transition to Ind AS
Description of Ind AS adjustment	Effect of transition to Ind AS	Effect of transition to Ind AS

Unless otherwise specified, all monetary values are in Millions of INR

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018
Disclosure of first-time adoption [TextBlock]	Textual information (66) [See below]		
Whether company has adopted Ind AS first time	Yes	No	
Disclosure of reconciliation of equity from previous GAAP to Ind AS [TextBlock]	Textual information (67) [See below]		
Equity as per Indian GAAP	0	3,454.15	1,080.04
Equity as per Ind AS	0	3,555.4	1,168.97
Disclosure of reconciliation of comprehensive income from previous GAAP to Ind AS [TextBlock]			
Comprehensive income as per Indian GAAP	0	-1,561.72	
Comprehensive income as per Ind AS	0	-2,852.68	
Disclosure of reconciliation of profit (loss) for the period from previous GAAP to Ind AS [TextBlock]			
Profit (loss) for the period as per Indian GAAP	0	0	
Profit (loss) for the period as per Ind AS	0	0	

Textual information (66)

Disclosure of first-time adoption [Text Block]

43. First-time adoption of Ind AS

These financial statements, for the year ended March 31, 2020 are the first Ind AS financials of the Company. For the periods upto including year ended March 31, 2019, the Company has prepared its financial statements in accordance with Companies (Accounting Standards) Rules, 2006 notified under section 133 of the Companies Act 2013 ('Act'), and other relevant provisions of the Act ('Indian GAAP'). Accordingly, the Company has prepared its financial statements which comply with Ind AS applicable for periods ending on March 31, 2020, together with comparative data as at and for the year ended March 31, 2019. In preparing these financial statements, the Company's opening balance sheet was prepared as at April 01, 2018 i.e. the Company's date of transition to Ind AS. The note below explains principal adjustments made by the Company in restating its Indian GAAP financial statements including balance sheet as at April 01, 2018 and the financial statements as at and for the year ended March 31, 2019:

A: Exemptions on first time adoption of Ind AS 101

Ind AS allows first time adopters certain exemptions from retrospective application of certain adjustments under Ind AS. The company has applied the following exemptions:

1. PPE and intangibles at deemed cost

The Company has opted to continue the carrying amount of its PPE and intangibles as recognised under its previous GAAP financials as deemed cost at the date of transition.

2. Share based payment exemption

The Company has opted not to apply Ind AS 102 to equity instruments that were granted on or before the date of transition to Ind AS. Therefore Ind AS 102 has not been applied to equity instruments in share based payment transactions that vested before on or before 1 April 2018.

3. Equity investment in subsidiaries at deemed cost

The Company has opted to continue the carrying amount of its equity investments in subsidiaries recognised under its previous GAAP financials as deemed cost at the date of transition.

4. Impairment of financial assets

The Company has applied the impairment requirements of Ind AS 109 prospectively.

5. Recognition and measurement of leases under Ind AS 116

- The Company has opted not to reassess whether a contract existing at the date of transition to Ind ASs contains a lease.
- The Company has measured lease liability at the present value of the remaining lease payments discounted using the lessee's incremental borrowing rate and measured right of use asset an amount equal to the lease liability, adjusted by the amount of any prepaid or accrued lease payments relating to that lease recognised in the Balance Sheet immediately before the date of transition to Ind AS.
- In applying Ind AS 116, the Company has applied following practical expedients at the date of transition to Ind AS:
 - (i) excluded initial direct costs from the measurement of the right-of-use asset at the date of transition to Ind AS.
 - (ii) used single discount rate for the portfolio of leases with reasonably similar characteristics.

6. Revenue from contract with customers

The Company has opted to apply the transition provisions in paragraph C5 of Ind AS 115 in accordance with paragraph D34 of Ind AS 101. The Company has not restated the contracts that were completed before the earliest period presented.

Textual information (67)

Disclosure of reconciliation of equity from previous GAAP to Ind AS [Text Block]

B: Reconciliation between Indian GAAP and Ind AS

Ind AS 101 requires an entity to reconcile equity, total comprehensive income and cash flows from prior periods. The following tables represent the reconciliation from Indian GAAP to Ind AS:

Reconciliation of Balance Sheet as at transition date (April 1, 2018)

	Foot notes	Indian GAAP*	Effect of transition to Ind AS	Ind AS
Assets				
Non-current assets				
Property, plant and equipment		27.62	-	27.62
Intangible assets		11.65	-	11.65
Right of use assets	3	-	90.42	90.42
Financial Assets				
Investments		415.93	-	415.93
Loans	2A	9.18	(2.08)	7.10
Other non-current assets	2A	-	0.16	0.16
Total non-current assets		464.38	88.50	552.88
Current assets				
Financial Assets				
(i) Investments	1	11.47	0.34	11.81
(ii) Loans		0.07	-	0.07
(iii) Trade receivables		8.37	-	8.37
(iv) Cash and cash equivalents		517.23	-	517.23
(v) Bank balances other than (iv) above		4.17	-	4.17
(vi) Other financial assets		12.68	-	12.68
Current tax assets (net)		10.18	-	10.18
Other current assets	2A	51.49	0.08	51.57
		615.66	0.42	616.08
Total Assets		1,080.04	88.92	1,168.96
Equity and liabilities				
Equity				
Share capital		0.06	-	0.06
Other equity		919.77	(3,603.61)	(2,683.84)
Total equity		919.83	(3,603.61)	(2,683.78)
Liabilities				
Non-current liabilities				
Financial liabilities				
(i) Borrowings	4	45.18	3,603.84	3,649.02
(ii) Lease liabilities	3	2.23	59.93	62.16
(iii) Other financial liabilities		0.05	-	0.05
Provisions		12.12	-	12.12
Total non-current liabilities		59.58	3,663.77	3,723.35
Current liabilities				
Financial Liabilities				
(i) Trade payables				
(A) Total outstanding dues of Micro enterprises and Small Enterprises	-	-	-	-
(B) Total outstanding dues of creditors other than micro enterprises and small enterprises		62.86	-	62.86

(ii) Lease liabilities	3	0.24	28.76	29.00
(iii) Other financial liabilities		24.26	-	24.26
Provisions		1.53	-	1.53
Other current liabilities		11.74	-	11.74
Total current liabilities		100.63	28.76	129.39
Total equity and liabilities		1,080.04	88.92	1,168.96

Reconciliation of Balance Sheet as at March 31, 2019

	Foot notes	Indian GAAP*	Effect of transition to Ind AS	Ind AS
Assets				
Non-current assets				
Property, plant and equipment		36.94	-	36.94
Intangible assets		5.09	-	5.09
Right of use assets	3	-	65.23	65.23
Financial Assets				
Investments		849.76	-	849.76
Loans	2A	9.29	(1.99)	7.30
Other non-current assets	2A	-	0.08	0.08
Total non-current assets		901.08	63.32	964.40
Current assets				
Financial Assets				
(i) Investments	1	2,306.01	37.84	2,343.85
(iii) Trade receivables		11.32	-	11.32
(iv) Cash and cash equivalents		57.61	-	57.61
(v) Bank balances other than (iv) above		7.17	-	7.17
(vi) Other financial assets		30.13	-	30.13
Current tax assets (net)		24.71	-	24.71
Other current assets	2A	116.12	0.09	116.21
		2,553.06	37.93	2,591.00
Total Assets		3,454.15	101.25	3,555.40
Equity and liabilities				
Equity				
Share capital		0.06	-	0.06
Other equity		3,018.34	(8,497.85)	(5,479.51)
Total equity		3,018.40	(8,497.85)	(5,479.45)
Liabilities				
Non-current liabilities				
Financial liabilities				
(i) Borrowings	4	44.25	8,197.50	8,241.75
(ii) Lease liabilities	3	2.92	42.65	45.57
(iii) Other financial liabilities	6	35.55	333.27	368.83
Provisions		18.27	-	18.27
Total non-current liabilities		100.99	8,573.42	8,674.42
Current liabilities				
Financial Liabilities				
(i) Trade payables		-	-	-
(A) Total outstanding dues of Micro enterprises and Small Enterprises	1.38	-	-	1.38
(B) Total outstanding dues of creditors other than micro enterprises and small enterprises		175.17	-	175.17
(ii) Lease liabilities	3	0.20	25.67	25.87
(iii) Other financial liabilities		128.01	0.01	128.02
Provisions		2.85	-	2.85

Other current liabilities	27.15	-	27.14
Total current liabilities	334.76	25.68	360.43
Total equity and liabilities	3,454.15	101.25	3,555.40

Reconciliation of total comprehensive income for the period March 31, 2019

	Foot notes	Indian GAAP*	Effect of transition to Ind AS	Ind AS
Revenue				
Revenue from contracts with customers	11	517.73	(385.01)	132.72
Other income	9	23.91	36.83	60.74
Finance income	9	-	0.77	0.77
Total revenue		541.64	(347.42)	194.22
Expenses				
Fulfilment expenses		252.20	-	252.20
Business promotion expenses	11	483.43	(385.01)	98.42
Advertisement and publicity expenses		344.56	-	344.56
Technology and content expenses		102.29	0.01	102.30
Employee benefits expenses	6	737.71	333.38	1,071.09
Depreciation and amortization expense		27.45	25.19	52.64
Other expenses	7 and 3	146.05	40.22	186.27
Net Loss on remeasurement of financial liability designated at FVTPL	7	-	917.07	917.07
Finance costs	5	9.67	12.79	22.45
Total		2,103.36	943.64	3,047.00
Loss before tax		(1,561.72)	(1,291.06)	(2,852.78)
Tax Expense				
Current Tax		-	-	-
Deferred Tax		-	-	-
Total Tax Expense		-	-	-
Loss for the year		(1,561.72)	(1,291.06)	(2,852.78)
Other Comprehensive loss				
(i) Items that will not be reclassified to profit or loss	10	-	0.10	0.10
(a) Remeasurement of defined benefit obligation				
(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-
Total comprehensive Loss for the period		(1,561.72)	(1,290.96)	(2,852.68)

*The Indian GAAP figures have been reclassified to conform to Ind AS presentation requirements for the purposes of this note.

C: The effect of transition to Ind AS increased other equity as follows:

	Foot notes	March 31, 2019	April 1, 2018
Total equity as per Indian GAAP		3,018.34	919.77
Adjustments			
Fair valuation of investments in mutual funds	1	37.84	0.34
Fair valuation of security deposits	2A	(0.10)	(0.10)
Ind AS 116 impact	3	(4.82)	-
Application money pending allotment reclassified to FL	4	(35.55)	(0.05)
Securities premium reclassified to borrowings	4	(5,879.52)	(2,311.70)
Share issue expenses	7	(96.52)	(24.49)
CCPS fair valued	4	(2,184.66)	(1,267.59)
Interest expense as per EIR	5	(1.25)	-
Founder incentive	6	(333.28)	-

Increase/ (decrease) in other equity	(8,497.85)	(3,603.61)
Total other equity as per Ind AS	(5,479.51)	(2,683.84)

Impact of Ind AS adoption on the Statement of cash flows for the year ended March 31, 2019

The Ind AS adjustments are either non-cash adjustments or are regrouping among the cash flows from operating, investing and financing activities. Consequently, Ind AS adoption has no impact on the net cash flow for the year ended March 31, 2019 as compared with Indian GAAP.

D: Foot notes of reconciliation of equity-

1. Investments in mutual funds

Under previous GAAP investments in mutual funds were recorded at lower of cost or fair value. However under Ind AS 109, these investments are to be recorded at fair value. Accordingly investments as at April 01, 2018 and 31 March 31, 2019 have been restated at fair value through P&L.

2A Security deposit

Under previous GAAP interest free security deposits were recorded at the amount paid. However, under Ind AS 109 these deposits are recorded at amortised cost. Represents fair valuation of interest free security deposits as per Ind AS 109.

2B Other assets

Prepaid rent

Represents current and non-current portion of the prepaid lease rentals arising on account of fair valuation of interest free security deposits (Refer point 2 above). These prepaid assets are charged to the statement of profit and loss over the period of the lease agreement.

3. Leases

On the date of transition to Ind AS, the Company has recognised a right-of-use asset and a lease liability for all the existing lease contracts. The Company has measured lease liability at the present value of the remaining lease payments discounted using the lessee's incremental borrowing rate and measured right of use asset an amount equal to the lease liability, adjusted by the amount of any prepaid or accrued lease payments relating to that lease.

Subsequent to transition date to Ind AS, the Company recognises a right-of-use asset and a lease liability at the lease commencement date in accordance with Ind AS 116. The right-of-use asset is initially measured at cost, which comprises the initial amount of the lease liability adjusted for any lease payments made at or before the commencement date, plus any initial direct costs incurred and an estimate of costs to dismantle and remove the underlying asset or to restore the underlying asset or the site on which it is located, less any lease incentives received.

4. Convertible preference shares and share application money pending allotment

Company has issued CCPS that carry fixed cumulative dividend which is non-discretionary. Under Indian GAAP preference shares were classified as an equity and dividend payable thereon was treated as distribution of profit. Under Ind AS convertible preference shares are hybrid instrument and designated at FVTPL based on the terms of the contract. Thus CCPS were reclassified to borrowings. Company has share application money pending allotment of CCPS that has also been classified as other financial liability. Subsequent to transition date, CCPS are fair value at each reporting date.

5. Borrowings

Under India GAAP, transaction costs incurred in connection with the borrowings are amortised upfront and charged to profit and loss for the period. Under Ind AS, the transaction costs are included in the initial recognition amount of financial liability and charged to profit or loss using effective interest method.

6. Founder Incentive

During the year ended March 31, 2019, the Company entered into the founder incentive agreement whereby the Company has granted notional share (option) to its founders. The Company will pay the cash pay-outs for the notional shares held by the founders equivalent to per share value as determined on the date of Liquidity Event. Liquidity Event is (as defined in the amended and restated Shareholders December 7, 2018) to include, among other things, change of

control over the Company. In accordance with Ind AS 102, Share-based Payment, the Company has recorded a cash-settled share based payment liability of Rs. 333.28 mn for the obligation to pay the incentives to the founders.

7. Expenses on issue of CCPS

Under Ind AS 109, transaction costs directly related to equity are debited to equity. Therefore share issue expenses recognised currently pertains to expenses incurred on issue of CCPS which have been classified as liability under Ind AS 109. Hence such expenses are not in the nature of transaction costs related to equity therefore has been debited in P&L other than other equity.

8. Employee benefit expense

Under previous GAAP, the actuarial gains and losses on gratuity are charged to statement of profit or loss. However under Ind AS such actuarial gains and losses are recognized in other comprehensive income and not reclassified to profit and loss in a subsequent period.

9. Other income

Recognition of finance income in unwinding of discount on interest free security deposit given as explained in point 2A above.

10. Other comprehensive income

Under Indian GAAP, the Company was not required to present other comprehensive income separately. Hence, it has reconciled the Indian GAAP loss to loss as per Ind AS. Adjustments related to actuarial gain/losses and income tax effect on the same recognised in other comprehensive income.

11. Consideration payable to a customer:

Consideration payable to a customers includes promotional coupons (i.e business promotion expenses) to the end customers, applied on the transaction value. Such promotional coupons are accounted for in the financial statements as a reduction from the revenue in accordance with Ind AS 115. Cashback given to end customer for enhancing the use of Company's market place, is recorded as business promotion expenses.